HARISH VASANTH & ASSOCIATES CHARTERED ACCOUNTANTS

No 218, J P Royale, 5th Floor (501), Sampige Road, Malleshwaram, Bengaluru - 560 003

INDEPENDENT AUDITOR'S REPORT

To
The Board of Trustees
SRI ADICHUNCHANAGIRI SHIKSHANA TRUST®
Sri Jagadguru Balagangadharanatha Swamiji Institute of Technology, Kengeri, Bengaluru.

We have audited the accompanying financial statements of SRI JAGADGURU BALAGANGADHARANATHA SWAMIJI INSTITUTE OF TECHNOLOGY, A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST * ("the Trust"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2024.

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. 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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Trust's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on other Legal and Regulatory Requirements

We report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- In our opinion, proper books of account as required by the law have been kept by the Trust so far as appears from our examination of those books;
- The Financial Statements dealt with by this report are in agreement with the books of account;

For Harish Vasanth & Associates

Chartered Accountants

Harish S G

Partner

M No: 218217

Date: 07/10/8924

Place: Bergalwici UDIN: 842/82/7BKCQKF8360

S J B INSTITITE OF TECHNOLOGY
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®
BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

ENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

RECEIPTS	AND PAYMENTS	ACCOUNT FO.	R THE YEAR ENDED 31ST MARCH PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
RECEIPTS	AMOUNT(₹)		By ESTABLISHMENT EXPENSES	5	
OPENING BALANCE		1		20,47,80,971	
OPENING BADANCE			Gross Salary	1,27,34,218	
Cash at Banks Canara Bank SB A/c- 02	25,92,51,392		Group Gratuity Paid	1,98,995	
Canara Bank SB A/C- 02	9,81,895		Guest Lecturer Salary		
Canara Bank SB A/c -1150	5,57,068		Remuneration Paid	3,00,000	
Canara Bank SB A/c-3914 (NB)			Honorarium Paid	12,75,000	
Canara Bank SB A/c-4792	6,02,765	26,30,28,065	Provident Fund	25,04,732	
Canara Bank SB A/c-976 (HRD)	16,34,944	20,30,28,003	E S I Contribution	2,58,851	
			Staff Uniform Expenses	87,945	
TUITION & OTHER FEE			Staff Welfare Expenses	78,809	22,22,19,521
Application/prospectus Fee	4,23,000		Stail Wellare Expenses		
Application/prospection	26,67,190	- 1 - 2			
Bus/Transport Fee	2,210		" ADMINISTRATIVE EXPENSES	27,43,805	
Career Guidance Fee	5,250		Advertisement Charges		
Cultural Activities Fee			Campus Management Solution Ex	p 10,05,006	
E Resource Consortium Fee	75,000		Electricity Charges	1,41,14,959	
E-learning Fee	31,400	E PAR STORY	E-Tds Filing Charges	31,116	
Eligibility Fee	17,500		Examination Expenses	4,17,897	
Fee Fine	146		Examination Expenses	20,93,468	
Indian Redcross	1,48,550	The service service is	Office Maintenance	16,420	
	1,18,518		Postage & Courier Charges	14,00,146	
NSS Fee	15,745		Printing & Stationery		
Sports Develp Fee	and the second s		Refreshment Charges	11,78,489	
Sports Fee	10,635		Telephone Charges	90,788	
Student Develp Fund	74,275		Transportation Charges	76,41,701	
Teachers Development	74,275		Transportation Charges	1,09,989	
Tuition Fee(inst-2)	10,10,51,512		Travelling & Conveyance	1,18,000	
Tuition Fee	33,69,44,580		Consultation Charges	39,220	
	52,730		Education Expo Expenses	76,544	
Univ Development	28,995	44,17,41,511	Miscellaneous Expenses		3,17,62,824
Women Cell Fee	20,990	-1,21,12,0	NAAC Accreditation Fee	6,85,276	3,11,02,02
UNIVERSITY FEE COLLECTIONS	A 7-21-		TANCE TO COUT		
Univ-Registration Fee		80,61,412	" FEE REMITTANCE TO GOVT.	84,83,000	
Ulliv-Registration 1 ce			Affiliation Fee	25,000	
act mamiows			Comed-k Fee		
GOVT.FEE COLLECTIONS		67,920	Application/entry Fee	59,000	
Teachers Day Flag Fee(collection)		01,520	Membership Fee	3,07,270	
			Processing Fee	5,85,000	
" GENERAL INCOME			University / Board Fees	1,24,81,975	2,19,41,24
Breakage Charges Received	1,50,780		University / Board rees		
Consultation Charges Received	90,307				
Exam Remuneration Received	65,750		" FINANCIAL CHARGES		6,00
Exam Remuneration Received	4,05,257		Bank Charges		0,00
Gymnasium Fee			The property of the second second		
leee Registration Fee	61,500		" RATES AND TAXES		
Intership Fee	6,40,003	Chainta and the	Property Tax		40,42,82
Kannada Library Books	5,651		Property rax		
Miscellaneous Income	4,207		AND MAINTENANCE		
Other Fee - Salary Recovery	3,14,700	200	" REPAIRS AND MAINTENANCE	21,27,079	
Other ree - Salary Recovery	12,41,616		Annual Maintenance(AMC)	TO A COURT OF SECURITION AND A SECURITION OF SECURITION AND ASSESSMENT OF SECURITION ASSESSMENT ASSESSMENT OF SECURITION ASSESSMENT ASSESSMENT OF SECURITION ASSESSMENT ASSES	
Registration Fee	1,22,678		Borewell Repair & Maint Charge	4,12,600	
Rental Service	3,600	A Company of the	Building Maintenance	28,18,723	
Sale of Batteries			Computer Maintenance	3,42,179	TO BE SHOULD BE FREEZE TO SHOULD BE
Seminar Workshop Reg Fee	30,000		Electrical Maintenance	13,50,740	
Sponsorship Received	1,86,000		그래요 그런 경기를 가는 사람들이 가는 것이 되었다. 그는 것이 되었다면 하는 것이 없는 것이 없는 것이 없는데 없는데 없는데 없었다면 없다면 없다면 없다면 없다면 없다면 없다면 없다면 없다면 없다면 없	22,17,038	
Staff Bus Fare	5,34,000	38,56,049			
Stall Dus Fait	191 1077 557 278		General Repairs & Maintenance	16,39,602	
			Generator Maintenance		
" INTEREST RECEIVED	THE WAR	66,25,47	4 House Keeping Charges	65,85,605	
Interest On SB			Software Annual Maintenance	5,79,144	
			Security Service Charges	54,09,037	
" UNIVERSITY GRANTS			UPS Maintenance	7,81,677	THE RESIDENCE OF THE RESIDENCE OF THE PARTY
Grants to Other Bodies	50,000			2,12,559	
Grants - VTU	60,000		Xerox Maintenance	28,603	
Sports Grants Received	45,000		o Fire Maintenance Charges	20,000	
Sports Grants Received			1 BALANCE C/F	-	30,61,16,0
		72,35,35,43			



7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		72,35,35,431	BALANCE B/F	30	0,61,16,095
BALANCE B/F		12,00,00,401	STUDENTS ACTIVITIES EXPENSES		
ADVANCE TO CONTRACTORS	4 4 10 3 4		Faculty Development Programme	2,33,434	
Just Design	80,000		Function Expenses	69,65,823	
Shreyas Associates	52,625			18,65,532	
Silaiigal (p) Ltd	1,86,200		Internet/website Charges	The state of the s	
Silangai (p) Lid	4,99,200		Internship Programme Expenses	2,40,000	
Turiya Avastha (P) Ltd	50,000	8,68,025	Journals & Subscription	82,579	
Yashwanth	50,000	0,00,020	NCC Expenditure	1,81,044	
			News Papers & Magazine	2,73,242	
ADVANCE TO PREFECT			Placement & Training Expenses	1,82,96,137	
Sibit Women Tech Business Incubation	1,00,000			1,37,239	
SJB Innovation Foundation	27,362	1,27,362	Pooja Expenses	A CONTRACT OF TAXABLE PARTY.	
SJB Innovation Foundation	-		Purchase of Blue Books & Diaries	12,14,694	
			Purchase of Printed Books	31,458	
ADVANCE TO STAFFS			Sports Expenses	4,00,573	
Staff Advance	52,500		Student Activities Expenses	30,479	
Gowtham K	20,000		Student Activities Expenses	1,59,622	
	97,000		Student Project Expenses		
Pushpalatha G	30,000	1,99,500	Student Toppers Scholarship	4,12,000	
Ranganath G H	00,000	2,00,000	Student Welfare Expenses	1,35,709	
			Students Practical / Training Expenses	1,84,000	
ADVANCE TO SUPPLIERS			Students Flactical / Haining Expenses	2,27,268	
CNS Infotech	60,55,760		Students Id Card Charges	The second secon	3,21,54,07
Green Tech Hydro Farming	65,000		Water Charges	10,83,240	J, a 1, 34, U1.
Green Tech rivolo Pariting	62,578				
The Forces Store		70 00 FDE	* VEHICLE MAINTENANCE		
Unicom Infotel (p) Ltd.,	16,50,448	78,33,786		2.93.182	
			Fuel For Vehicle	2,11,980	
FEE ADVANCES / DEPOSITS			Vehicle Insurance	The state of the s	0.00.00
		7,61,34,698	Vehicle Spares & Repair Charges	3,97,758	9,02,92
Fee Advance	and the second of	1,02,01,030			
	entre de la companya		" LAB MAINTENANCE		
DEPOSITS MADE			LAB MAIN LENANCE	19,865	
Dev of High Performance Glaucoma	1,80,000		Lab Maintenance - Aiml	58.024	
Mechanical & Tribological	1,30,000	3,10,000	Lab Maintenance - Civil		
Mechanical & Illological	1,00,000		Lab Maintenance - Cse	36,580	
			Lab Maintenance - Data Science	64,847	
ADVANCE RECEIVED (LIABILITY)		the All Markins	Lab Maintenance - Eee	22,887	
Advance Received		35,78,296	Lab Maintenance - Lee	2,03,622	
Advance Moores			Lab Maintenance - Ise	The state of the s	
TO PE CHENT	1 3 2 5 5 A 1 5 B		Lab Maintenance - Mech	2,87,652	
CAPITAL GRANTS TO BE SPENT	0.45.000		Lab Maintenance - Physics Dept.	1,200	
Grants (k-steps)	8,45,962		Lab Maintenance - Stic	55,189	
Grants-DST NIMAT Project	16,240	8,62,202	Lab Maintenance - Suc	1,53,588	
			Lab Maintenance - Ece	26,550	9,30,0
PLANT AND MACHINERY	the same applied a		Physics - Lab Maintenance	20,330	3,00,0
		1,26,000			
UPS System	. 200 - 400	1,20,000	" CONFERENCE/WORKSHOP/SEMINAR		
			Conference/ Workshop/ Seminar - Cse	1,620	
SALARY RECOVERED			Conterence/ workshop/ Seminar Coc	22,110	
GST Recoveries	34,809		Conference/ Workshop/ Seminar - Maths		
	59,727		Conference/ Workshop/ Seminar - Cse	1,03,646	
Salary Recovery - E S I	THE RESERVE AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY AND ADDRESS OF THE PARTY ADDRESS OF THE PARTY AND ADDRESS OF THE PARTY ADDRESS OF THE PA		Conference/ Workshop/ Seminar - Ece	19,403	
Salary Recovery - LIC	11,99,594		Conference/ Workshop/ Seminar - Eee	94,271	
Salary Recovery - P F	23,10,946		Comerciacy workshop Comings Ica	8,787	
Salary Recovery - P F	5,77,600		Conference/ Workshop/ Seminar - Ise		2,58,1
	97,01,965		Conference/ Workshop/ Seminar - Mech	8,291	4,38,
Salary Recovery - T D S					
Staff Association Fund	2,01,700	WAR TO SEE STATE	" BEE DESINDS WARE		
T D S (General) Recovery	24,79,827	1,65,66,168	" FEE REFUNDS MADE		2,95,
	1 . 2402 BROW		Fee Refunds Made		_,,
		SW IV			
	TO A SECURITY		" ADVANCES RECEIVED (LIABILITY)		
		Was a second		44,88,775	
			Advance Received	5,75,000	50,63,
			Ethnotech Academic Solutions	3,73,000	30,00,
			" CAPITAL GRANTS TO BE SPENT	The second	
	1 1 1 1 1 1 1 1 1 1	Particular to the		14,23,520	
		ALL AND THE SECOND	Grants (k-steps)		
		The state of the s	NSS Grants	10,000	
		Str. Commence	Grants VTU	60,000	14,93,
			Grants 110	100000000000000000000000000000000000000	
			" INTRA TRUST PAYMENTS		
	1 12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		SAC Shikshana Trust HO - Bangalore	7,05,33,000	
	CONTRACT OF STREET	The second of	SAC Shikshana Trust - Kengeri	4,12,00,000	
	1 (124) 3 17			2,04,380	11,19,37
		STATE OF STATE	SJBIT - Kengeri	2,04,380	
					45,91,51
BALANCE C/F		83,01,41,468	BALANCE C/F		40,21,01



	83,01,41,468	BALANCE B/F		45,91,51,522
BALANCE B/F	83,01,71,700	FEE ADVANCES/DEPOSITS		
	and the second	Fee Advance		7,49,72,076
		SALARY RECOVERED PAID		
			34,809	
		GST Recoveries	59,727	
		Salary Recovery - E S I	11,99,594	
		Salary Recovery - LIC	23,10,946	
		Salary Recovery - P F	5,77,600	
		Salary Recovery - P T	97,01,965	
		Salary Recovery - T D S	97,01,905	
		Staff Association Fund	2,01,700	1,65,66,168
		T D S (General) Recovery	24,79,827	1,05,00,108
		" ADVANCE TO CONTRACTORS		
		Asianet Groups	780	
		Just Design	80,000	
		Shreyas Associates	52,625	
			1,86,200	
		Silaiigal (p) Ltd	4,99,200	
		Turiya Avastha (P) Ltd Yashwanth	50,000	8,68,80
		" ADVANCE TO STAFFS	52,500	
		Staff Advance	20,000	
		Gowtham K	97,000	
		Pushpalatha G	75,000	2,44,50
		Ranganath G H	73,000	
	9-10-10-14	" ADVANCE TO SUPPLIERS		
		CNS Infotech	60,55,760	
		Green Tech Hydro Farming	65,000	
		The Forces Store	62,578	
		Unicom Infotel (p) Ltd.,	16,50,448	78,33,78
		" OUTSTANDING LIABILITIES	27,176	
	All Carried Language	VTU Exam Remuneration	5,000	32,17
		Gifts Awards & Prizes	5,000	02,11
		" DEPOSITS MADE		15,00,00
		Security Deposit		15,00,00
		" FIXED ASSETS		200454
		(As per schedule)		2,40,46,40
		" CLOSING BALANCE		
		Cash at Banks		
		Canara Bank SB A/c- 02	24,27,24,940	
		Canara Bank SB A/c -1150	4,19,972	
		Canara Bank SB A/c-3914 (NB)	4,67,647	
		Canara Bank SB A/c-4792	5,81,574	
		Canara Bank SB A/c-976 (HRD)	7,31,898	
				83,01,41,4
TOTAL	83,01,41,468	TOTAL		00,02,14,1

For S J B INSTITITE OF TECHNOLOGY

Authorised Signatory

Date : 07/19/2024 Place : Kengeri

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No.012361S)

Harish S G

Partner
M No: 218217
UDIN: 24218217 BKCUKF8360

S J B INSTITITE OF TECHNOLOGY
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®
BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

EXPENDITURE	AMOUNT(?)		THE YEAR ENDED 31ST MARCH 20 INCOME	AMOUNT(?)	AMOUNT(?)
EXPENDITURE	· ····································		By TUITION & OTHER FEE	4.22.000	
ESTABLISHMENT EXPENSES	20 47 90 071		Application/prospectus ree	4,23,000	
Gross Salary	20,47,80,971		Bus/Transport Fee	26,67,190	
Crown Gratuity Paid	1,27,34,218		Outs/ Duidense For	2,210	
Guest Lecturer Salary	1,98,995		Career Guidance Fee	5,250	
Guest Lecture Oning	3,00,000		Cultural Activities Fee	75,000	
Remuneration Paid	12,75,000		E Resource Consortium Fee	31,400	
Honorarium Paid			E-learning Fee		
Provident Fund	25,04,732		Eligibility Fee	17,500	
E S I Contribution	2,58,851			146	
Staff Uniform Expenses	87,945		Fee Fine	1,48,550	
Otali Ciliana Evanges	78,809	22,22,19,521	Indian Redcross	1,18,518	
Staff Welfare Expenses	. 0,009	Constitution of	NSS Fee	1,18,516	
			Sports Develp Fee	The second secon	
ADMINISTRATIVE EXPENSES	14 14		Sports Fee	10,635	
Advertisement Charges	27,43,805		Operations trainly trainly	74,275	
Campus Management Solution Exp	10,05,006		Student Develop Fund	74,275	
Campas management contact bap	1,41,14,959		Teachers Development	10,10,51,512	
Electricity Charges	31,116		Tuition Fee(inst-2)		
F. Tds Filing Charges			Tuition Fee	33,69,44,580	
Examination Expenses	4,17,897	19-11-11-11-1 B	Univ Development	52,730	44 10 11
Office Maintenance	20,93,468			28,995	44,17,41,51
Postage & Courier Charges	16,420		Women Cell Fee		
Postage & Courter Charges	14,00,146				
Printing & Stationery	11,78,489		" UNIVERSITY FEE COLLECTIONS		80,61,41
Refreshment Charges			Univ-Registration Fee		55,51,41
Telephone Charges	90,788		- mB. maria		
Transportation Charges	76,41,701		I COMM THE COLVERNING		
Travalling & Conveyance	1,09,989	The second of the second	" GOVT.FEE COLLECTIONS		67,92
Travelling & Conveyance	1,18,000		Teachers Day Flag Fee(collection)		
Consultation Charges					
Education Expo Expenses	39,220	THE WASTER OF	" GENERAL INCOME		
Miscellaneous Expenses	76,544		Dreakage Charges Deserved	1,50,780	
NAAC Accreditation Fee	6,85,276	3,17,62,824	Breakage Charges Received	90,307	
NAME ACCICURATION FEE	2,33,210	S. Marketter V.	Consultation Charges Received	65,750	
		ALVERTANCE OF THE	Exam Remuneration Received		
FEE REMITTANCE TO GOVT.			Gymnasium Fee	4,05,257	
Affiliation Fee	84,83,000		leee Registration Fee	61,500	
Comed-k Fee	25,000			6,40,003	
	59,000	THE WAY TO SEE THE	Intership Fee	5,651	
Application/entry Fee	3,07,270		Kannada Library Books		
Membership Fee			Miscellaneous Income	4,207	
Processing Fee	5,85,000	0 10 11	- CI Decrease	3,14,700	
University / Board Fees	1,24,81,975	2,19,41,245	Designation Fee	12,41,616	
	15 到15 15 FEB 15 15 15 15 15 15 15 15 15 15 15 15 15		Registration Fee	1,22,678	
. PRINCIPAL CHADCES	ON THE CENTER AND A TOTAL	176 S.	Rental Service	3,600	
FINANCIAL CHARGES		6,004	Sale of Batteries		
Bank Charges		3,304	Seminar Workshop Reg Fee	30,000	
	14.2 () Line	Things of a	Sponsorship Received	1,86,000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
" RATES AND TAXES	65547 9 8 77	Manual Control	그리고 하는 사람들은 그는 그들은 돈 그들을 수 있었다면 하는 것이 되었다면 하셨다면 없었다.	5,34,000	38,56,0
	4.5	40,42,821	Staff Bus Fare	0,5 1,500	
Property Tax				100	
			" INTEREST RECEIVED		66,25,4
" REPAIRS AND MAINTENANCE	01 07 070	18 18 18 18 18 18 18 18 18 18 18 18 18 1	Interest On SB	Control of the second	66,25,4
Annual Maintenance(AMC)	21,27,079			A STATE OF THE STA	
Borewell Repair & Maint Charges	4,12,600		" IMPREDEITU CDANTE		
Building Maintenance	28,18,723		" UNIVERSITY GRANTS	50,000	
	3,42,179	20 11 18 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Grants to Other Bodies		
Computer Maintenance	13,50,740	7 12 34 524	Grants - VTU	60,000	
Electrical Maintenance			Sports Grants Received	45,000	1,55,0
Garden Maintenance	22,17,038				
General Repairs & Maintenance	16,39,093				
Generator Maintenance	16,39,602				
House Verning Charges	65,85,605				
House Keeping Charges	5,79,144				
Software Annual Maintenance					
Security Service Charges	54,09,037				
UPS Maintenance	7,81,677	THE RESERVE OF THE PARTY OF THE			110000
Xerox Maintenance	2,12,559	14.1 - 5.5			
	28,603		9		
Fire Maintenance Charges	20,000				1
					100000000000000000000000000000000000000
" STUDENTS ACTIVITIES EXPENSES					
Faculty Development Programme	2,33,434	14 S.			
	69,65,823				
Function Expenses	18,65,532			2 3 1 1 2 2	
Internet/website Charges					
Internship Programme Expenses	2,40,000				
Journals & Subscription	82,579				1 2 1 2 2 2
NCC Expenditure	1,81,044				
	2,73,242				
News Papers & Magazine					
Placement & Training Expenses	1,82,96,137				
Pooja Expenses	1,37,239				100
Purchase of Blue Books & Diaries	12,14,694				
	31,458		A DESCRIPTION OF THE PROPERTY		
Purchase of Printed Books					
Sports Expenses	4,00,573	The second of th			
Student Activities Expenses	30,479				
Student Project Expenses	1,59,62			Control of the Control	
Student Project Expenses Student Toppers Scholarship	4,12,000			ON PERSONAL PROPERTY.	
				with a	ALC: NO.
Student Welfare Expenses	1,35,70			Lasquin a des	
	The second secon	The second secon		100	THE RESERVE OF THE PARTY OF THE
Students Practical / Training Exper	nse 1,84,000			11 17	A STATE OF THE PERSON
Students Practical / Training Exper Students Id Card Charges	2,27,26	8	S CARLES OF STREET	11 18	
Students Practical / Training Exper		8	73 BALANCE C.F.	MA	46,05,07

	~2~	BALANCE B/F	46,05,07,366
BALANCE B/F	33,82,70,168	BALANCE B/F	
Fuel For Vehicle Vehicle Insurance Vehicle Spares & Repair Charges 2,9 2,1 2,1 3,9 3,9	3,182 1,980 7,758 9,02,920		
Lab Maintenance - Alim 5 Lab Maintenance - Civil 3 Lab Maintenance - Cse 6 Lab Maintenance - Data Science 2 Lab Maintenance - Eee 2,0 Lab Maintenance - Ise 2,8 Lab Maintenance - Physics Dept. 5 Lab Maintenance - Stic 1,5 Lab Maintenance - Fice 1,5	9,865 8,024 6,580 4,847 2,887 3,622 7,652 1,200 15,5189 13,588 16,550 9,30,004		
Conference/ Workshop/ Seminar - Cse Conference/ Workshop/ Seminar - Ece 1,4	1,620 22,110 03,646 19,403 94,271 8,787 8,291 2,58,128		
FEE REFUNDS MADE Fee Refunds Made	2,95,627		
DEPRECIATION	2,30,19,125		
EXCESS OF INCOME OVER EXPENDITURE	9,68,31,394	TOTAL	46,05,07,
TOTAL	46,05,07,366	As per our report of even date an	

For S J B INSTITUTE OF TECHNOLOGY

Authorised Signatory

Date: 07/10/2024 Place: Kengeri

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No.012361S)

Harish S G
Partner
M No: 218217
UDIN: 24218217 BKCQKF8360

S J B INSTITITE OF TECHNOLOGY A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

	BALANC		N 31ST MARCH, 2024 ASSETS	AMOUNT(?)	(5)TRUOMA
LIABILITIES	AMOUNT(₹)	AMOUNT(₹)	FIXED ASSETS		12,74,43,628
CAPITAL FUND	(9,84,75,161)		(As per Schedule - 1)		
Opening Balance Less: INTRA TRUST PAYMENTS SAC Shikshana Trust HO - Banga SAC Shikshana Trust - Kengeri SJBIT - Kengeri	7,05,33,000 4,12,00,000 2,04,380		INVESTMENTS CURRENT ASSETS,		
SJBH - Kengen	11,19,37,380	(21,04,12,541)	oans and advances		
GENERAL RESERVE FUND Opening Balance	45,96,43,927 9,68,31,394		DEPOSIT MADE Electricity Deposit		16,58,202
Add: Surplus During the year CLOSING BALANCE	3,00,00,00	55,64,75,321	ADVANCE TO CONTRACTORS (As per Schedule - 3)		780
CURRENT LIABILITIES					17,40,000
BUS DEPOSIT		4,72,500	ADVANCE TO SUPPLIERS (As per Schedule - 4)		
(As Per Shedule -7) ALUMINI ASSO. FUND		8,500	ADVANCE TO STAFF (As per Schedule - 5)		45,000
(As Per Shedule -8)				A Company Service State Company of the Service	17,00,000
FEE ADVANCE (As Per Shedule -9)		2,28,07,763	SECURITY DEPOSIT (As per Schedule -6)		
GRANTS RECEIVED		2,22,442	CASH AT BANKS Canara Bank SB A/c- 02	24,27,24,940 4,19,972	
(As Per Shedule -10) ADVANCE RECEIVED	region and dispersions	79,39,656	Canara Bank SB A/c -1150 Canara Bank SB A/c-3914 (NB) Canara Bank SB A/c-4792	4,67,647 5,81,574	24,49,26,03
(As Per Shedule -12)			Canara Bank SB A/c-976 (HRD)	7,31,898	44,45,20,00
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	arayeth raise	TOTAL		37,75,13,64
TOTAL	TO A STATE OF THE	37,75,13,641	TOTAL		

For S JE INSTITUTE OF TECHNOLOGY

Authorised Signatory

Date: 07/10/2024 Place: Kengeri As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No.012361S)

Harish S G Partner

M No: 218217

UDIN: 24218217BKCQKF 8360

S J B INSTITITE OF TECHNOLOGY A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

CHEDULE - 1	FIXED ASSETS &	ets & depreciation for the year ended 31st ma		TION FOR THE YEAR ENDED GIST		D	epreciation	W D V as on
	W.D.V as on	Addi	tions	Deletion	Total	Rate	Amount	31.03.2024
Particulars	01.04.2023	>180 days	<180days			A gross		
o Pulldings					21,32,700	5%	1,04,186	20,28,514
Land & Buildings	19,52,313	82,423	97,964		85,05,127	5%	4,05,292	80,99,836
Borewell	77,06,567		7,98,560		6,14,356	5%	30,718	5,83,640
Building	6,14,356			1612 - 123	6,14,330	370		
Play Ground	0,14,000			SAN SEPTEMBER		4 . 16		
				MARKET AND		1001	34,24,529	3,16,77,622
Furniture & Fixtures		12,09,817	17.13,721		3,51,02,151	10%	4,05,429	36,48,858
Furniture & Fixtures	3,21,78,613	CONTRACTOR	11,10,121		40,54,286	10%	4,05,425	
Electrical Fittings	36,44,000	4,10,286						
S Electrical 1 stars							2 07 167	11,73,948
- or - Wandaments					13,81,115	15%	2,07,167	89,55,184
Office Equipments	13,81,115	•		atakan da k	1,05,28,432	15%	15,73,248	1,71,74
Air Conditioner	1,02,80,262	1,67,948	80,222		2,02,049	15%	30,307	5,53,83
Office Equipments	51,279	1,50,770	•		6,51,571	15%	97,736	5,49,38
Musical Instruments	6,51,571				6.33,282	15%	83,896	
Camera			1,47,951		6,850	15%	1,027	5,82
O CCTV Systems	4,85,331					15%	1,625	9,20
1 Television	6,850				10,832	15%	17,904	1,14,34
	10,832		25,770	201	1,32,247	The second second second	33,599	1,90,39
The state of the s	1,06,477		23,770		2,23,992	15%	30,022	
3 Intercom	2,23,992	20 May 189 & 199	-	CONTRACTOR OF THE PROPERTY OF	along the territory			
4 Water Filter							6.95,542	10,43,31
					17,38,856	40%		1,75,07,79
Computers	17,38,856				2,49,47,782	40%	74,39,989	3,93,41
5 Software	1,22,52,162		1,26,95,620		4,91,765	40%	98,353	3,70,
6 Computers	1,22,32,102		4,91,765	ak sa tangga ang a	7,52,1.22			
7 Printer			THE PERSON NAMED IN				A	20 27 60
The state of the s					34,41,766	15%	5,04,076	29,37.69
Teaching Aids		3,37,204	1,62,520		34,41,700	15%	29,076	1,64,76
	29,42,042	3,37,204		a Sudan	1,93,842	15%	25,965	1,47,13
7 Library Books	1,93,842		Admir Strategic Lines		1,73,101		26,27,346	1,48,88,29
8 Sports Materials	1,73,101			i ang tada in in	1,75,15,638	15%	7,53,541	42,70,06
19 GYM Equipments	1,74,51,777	63,861	新疆社会		50,23,608	15%	4.96,177	28,11,66
20 Lab Equipments	50,23,608	Service Control	Tens and market black	STATE OF THE	33,07,845	15%	4,90,177	12,60.5
21 R & D Lab Equipment	32,62,415	45,430	-		12,60,540	-		21,03,6
22 Projector	12,60,540	646 State 14-148			23,03,535	15%	1,99,903	6,04,9
23 Patents (WIP)	3,61,831	- 10 mg/s	19,41,704		7,11,686	15%	1,06,753	30.23,0
24 Photo Copier	7,11,686	1495045132			35,44,379	15%	5,21,343	30,23,0
25 Printers & Scanner	29.00.185	5,06,677	1,37,517	4	30,11,011		-	
26 Teaching Aids	29,00,183	TO A SECURE AND A						
20 1000			Jeanne L.	Carlotte Compa	24 46 120	15%	12,66,921	71,79,2
VI Vehicles		40-11-12-12		The table of	84,46,139	15%	27,396	1,55,2
	84,46,139				1,82,639	1576		
	1,82,639	-	TEMP FORT					
28 Buses			4 4 4 9 4 5 5 5				1,259	7,1
- a se		and the second			8,395	15%		10,58,6
VII Plant & Machinery	8,395				12,45,460	15%	1,86,819	12,05,4
29 Hostel Equipments	12,45,460	5.7	1		14,18,131	15%	2,12,720	56,01,0
30 Electrical Equipments	14,18,131			1 06 000	65,21,767	15%	9,20,670	
31 Generator	49,68,027	9,11,810	7,67,930	1,26,000	16,775	15%	2,516	14,2
32 UPS	16,775	101012			30,77,635	15%	3,79,225	26,98,4
33 Diesel Tank	19,78,701	reions .	10,98,934			15%	75,528	4,27,9
34 Sound System					5,03,517		31.344	1,77,6
35 Lift	5,03,517				2,08,960	15%		13,74,43,6
36 Fire Fighting Equipment	2,08,960	38,86,226	2,01,60,178	1,26,000	15,04,62,751		2,30,19,125	4 44

For 8 J B INSTITUTE OF TECHNOLOGY

Authorised Signatory



No 218, J P Royale, 5th Floor (501), Sampige Road, Malleshwaram, Bengaluru - 560 003

INDEPENDENT AUDITOR'S REPORT

To
The Board of Trustees
SRI ADICHUNCHANAGIRI SHIKSHANA TRUST®
SJB Institute of Technology - MBA, Kengeri, Bengaluru.

We have audited the accompanying financial statements of SJB INSTITUTE OF TECHNOLOGY - MBA, A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® ("the Trust"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2024.

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. 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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Trust's financial reporting process



Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on other Legal and Regulatory Requirements We report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by the law have been kept by the Trust so far as appears from our examination of those books;
- c. The Financial Statements dealt with by this report are in agreement with the books of account:

For Harish Vasanth & Associates

Chartered Accountants

Harish S G

Partner

M No: 218217

Date: 0 मार्ग 2004

Place: Bengalwu UDIN: 24218217BKCQKI2747

S J B Institute of Technology-MBA
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® **BGS Health & Education City** Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	R THE YEAR ENDED 31ST MARCH PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
OPENING BALANCE			By ESTABLISHMENT EXPENSES		
Cash at Bank			Gross Salary		1,25,74,273
Canara Bank SB A/c No- 1176	A 445 TO 18 18	4,14,52,533			
Carata Bank 65 14 6 16			" ADMINISTRATIVE EXPENSES		
TUITION & OTHER FEE			Office Maintenance	863	
Application/Prospectus Fee	59,500		Printing & Stationery	2,164	
Career Guidance Fee	170		Refreshment Charges	230	3,257
Cultural Activities Fee	350				
E Resource Consortium Fee	10,500	19.00	" FEE REMITTANCE TO GOVT.		
	2,600		Affiliation Fee	2,50,000	
E-learning Fee	3,460		University / Board Fees	16,88,485	19,38,48
Eligibility Fee	239		Oniversity / Board 1 000		
Fee Fine			" FINANCIAL CHARGES		
Indian Redcross	14,950		Bank Charges	7.00	32:
NSS Fee	11,960		Bank Charges	200	
Sports Develp Fee	900		" REPAIR AND MAINTENANCE		
Sports Fee	700		REPAIR AND MAINTENANCE	11,11,110	
Student Develp Fund	7,475		Building Maintenance	1,01,374	
Teachers Development	7,475		Computer Maintenance	1,66,406	13,78,89
Tuition Fee	3,09,12,690		Other Repairs & Maintenance	1,00,400	10,10,09
Univ Development	2,750				
Women Cell Fee	2,920	3,10,38,639	" STUDENTS ACTIVITIES EXPENSES		
			Conference/seminar Expenses	28,265	
UNIVERSITY FEES RECEIVED			Function Expenses	16,533	
University Fee	4,66,520		Magazines Journals & News Papers	4,900	
Univ-Registration Fee	3,37,001	8,03,521	Placement Expenses	23,67,000	
Omv-Registration 1 cc	0,07,002		Purchase of Blue Books & Diaries	69,742	
GENERAL INCOME			Students Activities Expenses	17,748	
	48		Students Toppers Scholarship	25,000	
Breakage Charges Received	75,000		Students Id Card/Uniform Charges	4,43,975	29,73,16
Registration Fee			Students id out ay our or		
Library Fine Fee	1,149		" FEE ADVANCE		
Other Income	12,870	4 40 067	The state of the s		1,05,31,69
Staff Bus Fare	54,000	1,43,067	Fee Advance		
			" ADVANCES RECEIVED (LIABILITY		
INTEREST RECEIVED					1,44,90
Interest on SB	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	12,25,538	Advance Received		
			The state of the s		
FEE ADVANCES RECEIVED			" SALARY RECOVERED PAID	0.650	
Fee Advance		1,07,51,601	Salary Recovery - E S I	2,658	
			Salary Recovery - LIC	40,305	
" ADVANCES RECEIVED (LIABILITY)			Salary Recovery - P F	15,120	
Advance Received		1,33,900	Salary Recovery - P T	33,600	
Advance Received		s is the state of	Salary Recovery - T D S	4,45,620	
" SALARY RECOVERED			Staff Association Fund	15,200	
SALAKI KECOVEKED	2,658		T D S (General) Recovery	2,29,304	7,81,8
Salary Recovery - E S I	40,305				
Salary Recovery - Lic	15,120		" ADVANCE TO STAFFS		
Salary Recovery - P F	33,600		Mamatha J		1,25,0
Salary Recovery - PT				- 100 M	
Salary Recovery - T D S	4,45,620		" FIXED ASSETS		
Staff Association Fund	15,200	W 04 000			12,03,1
T D S (General) Recovery	2,29,304	7,81,807	(As per Schedule)		12,00,0
	1 1 1 1 2 1 2				
			" CLOSING BALANCE		
			CASH AT BANK		5,46,75,6
			Canara Bank SB A/c No- 1176		3,40,73,0
					8,63,30,6
TOTAL		8,63,30,60	TOTAL		8,00,00,0

For S & B Institute of Technology-MBA

Authorised Signatory

Date: 07 10 2024 Place: kengeri

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No.012361S)

Harish S G

Partner

M No: 218217 UDIN: 24218217BICAXI2747

BENGALURI

S J B Institute of Technology-MBA

A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® **BGS Health & Education City** Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

EXPENDITURE	AMOUNT(₹)	AMOUNT(₹)	THE YEAR ENDED 31ST MARCINCOME	AMOUNT(₹)	AMOUNT(₹)
o establishment expenses	24/40 01/4(1)		By TUITION & OTHER FEE		
Gross Salary		1,25,74,273	Application/Prospectus Fee	59,500	
Gross Salary			Career Guidance Fee	170	
" ADMINISTRATIVE EXPENSES	6.60		Cultural Activities Fee	350	
Office Maintenance	863	18.00	E Resource Consortium Fee	10,500	
Printing & Stationery	2,164		E-learning Fee	2,600	
Refreshment Charges	230	3,257	Eligibility Fee	3,460	
Refreshment Charges	200		Fee Fine	239	
" FEE REMITTANCE TO GOVT.			Indian Redcross	14,950	
Affiliation Fee	2,50,000		NSS Fee	11,960	
University / Board Fees	16,88,485	19,38,485	Sports Develp Fee	900	
University / Board rees	10,00,100	15,00,100	Sports Fee	700	
" FINANCIAL CHARGES			Student Develp Fund	7,475	
		323	Teachers Development	7,475	
Bank Charges	3.1	020	Tuition Fee	3,09,12,690	
" PEDAID AND MAINTENANCE			Univ Development	2,750	
REPAIR AND MARK 2 DIVING	11,11,110		Women Cell Fee	2,920	3,10,38,639
Building Maintenance	1,01,374		Women our 1 or		
Computer Maintenance		13,78,890	" UNIVERSITY FEES RECEIVED		
Other Repairs & Maintenance	1,66,406	13,78,890	University Fee	4,66,520	
			Univ-Registration Fee	3,37,001	8,03,521
" STUDENTS ACTIVITIES EXPENSES	00.065		Oniv-Registration 2		
Conference/seminar Expenses	28,265		" GENERAL INCOME		
Function Expenses	16,533		Breakage Charges Received	48	
Magazines Journals & News Papers			Registration Fee	75,000	
Placement Expenses	23,67,000		Library Fine Fee	1,149	
Purchase of Blue Books & Diaries	69,742		Other Income	12,870	
Students Activities Expenses	17,748		Staff Bus Fare	54,000	1,43,067
Students Toppers Scholarship	25,000	00 70 160			
Students Id Card/Uniform Charges	4,43,975	29,73,163	" INTEREST RECEIVED		
		7 00 770			12,25,538
* DEPRECIATION		7,28,779	interest on 55		
* EXCESS OF INCOME		1,36,13,595			
OVER EXPENDITURE	T.				
OVER EXPENDITOR					
TOTAL		3,32,10,765	TOTAL		3,32,10,765

For S J B institute of Technology-MBA

Authorised Signatory

Date - 07 10/2024 Place : Kengeri

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No.012361S)

Harish S G

Partner

M No: 218217

UDIN: 24218217 BKCBKI2747

S J B Institute of Technology-MBA

A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

BALANCE SHEET AS ON 31ST MARCH, 2024

The second secon	AMOUNT(₹)	AMOUNT(₹)	N 31ST MARCH, 2024 ASSETS	AMOUNT(₹)	AMOUNT(₹)
LIABILITIES CAPITAL FUND Opening Balance	AMOUNT()	4,724	FIXED ASSETS (As per Schedule - 1)		22,77,803
GENERAL RESERVE FUND Opening Balance Add: Surplus During the Year CLOSING BALANCE	4,23,60,328 1,36,13,595	5,59,73,921	INVESTMENTS CURRENT ASSETS, LOANS AND ADVANCES		
CURRENT LIABILITIES			ADVANCE TO STAFF (As per Schedule - 2)		1,25,000
FEE ADVANCES (As per Schedule - 3)		7,00,151	CASH AT BANK Canara Bank-1176		5,46,75,629
OTHER ADVANCES (As per Schedule - 4)		3,99,635			5,70,78,431
TOTAL	Alled Salt Stephen 1 11	5,70,78,431	TOTAL	1 Jan 19 11 11 2 20 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0,10,10,102

For S J B Institute of Technology-MBA

Authorised Signatory

Date : 07/10 2024 Place :Kengeri As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No.012361S)

Harish S G

Partner M No: 218217

UDIN: 24218217BKCQKI2747

BENGALURU

S J B Institute of Technology-MBA
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®
BGS Health & Education City

Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

SCHEDULE - 1

FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024

SCHE	FIXE	ASSETS & I	DEPRECIAT	TION FOR TH	E YEAR ENDE	D 31ST MARCE	Deprec	iation	W D V as on
-1 24	2000年的 1000年 (1000年) (1000年) (1000年)	W.D.V as on	Addi	tions	Deletion	Total	Rate	Amount	31.03.2024
51.N	Particulars	01.04.2023	>180 days	<180days			1.02.41.61	01-128-522	
I 1 2	Computer Computer Softwares Printer & Scanner	7,43,500 1,62,935 25,941		11,15,100		18,58,600 1,62,935 25,941	40% 40% 40%	5,20,420 65,174 10,376	13,38,180 97,761 15,565
11 3 4 5	Teaching Aids Library Books Projector Teaching Aids Office Equipments	5,45,943 7,206 99,215		23,183		5,69,126 7,206 1,09,835 54,280	15% 15% 15% 15%	83,630 1,081 15,679 8,142	4,85,496 6,125 94,156 46,138
m	Furniture & Fixtures Furniture & Fixtures	1,70,437				1,70,437	10%	17,044	1,53,393
IV 8	Plant and Machinery UPS	46,608	The second secon			46,608 1,614	15% 15%	6,991 242	1,37
9	Intercom & Telephone Instruments	1,614	The state of	The Vistoria	24.6.3	20.06.592		7,28,779	22,77,80
	TOTAL	18,03,399	54,280	11,48,903	ATTICLE REPORT	30,06,582		100 100 1446	

SCHEDULE - 2

Staff Advance for the year ended 31st March 2024

SI No	Staff Advance I	Opening Balance as on 01-04-2023	Advance Given	Advance Recovered during the year	
	· 相关的 是一种 · 一种 · · · · · · · · · · · · · · · ·		1,25,000	(1000年1828年1958)	1,25,000
1	Mamatha J	The second secon	1,20,000	Paragrama da	ESTUDIO ESTA DE LA COMP
	表示: 10 mm (10 mm) 10 mm	14 May 22 - 15 2	1,25,000		1,25,000
SHA	TOTAL	AL EXCENSION OF THE	WASSEL OF THE STREET	Cr. Steel Head	

ng	Less:	Less: Refund if	CASE STORY TO CONTRACT OF THE STORY	
During the Year	Adjusted to	any during the	Balance as	Fee Adjusted / Refund Cheque issued Date
The same of the same of the same of		1.05.31.696	7,00,151	
,246 1,07,51,601		CANADA ANALAS ANTA		
1 07 51 601		1.05,31,696	7,00,151	
2	During the Year 2023 1,07,51,601	During the Year Fee during the Year 0,246 1,07,51,601	During the Year Fee during the Year the Year 1,05,31,696	During the Year Fee during the Year 31.03.2024 0,246 1,07,51,601 1,05,31,696 7,00,151

SCHEDULE - 4

Other Advance / Deposit for the year ended 31st March 2024

SCHI	EDULE - 4	Other Advance	Deposit f	or the year e	ended 31st Marc		No. 10 Post Co.	
SI.	Name	No.	Address	Opening Balance as	Add: Received During the Year	Less: Adjusted if	Less: Refund During the Year	Closing Balance as on 31.03.2024
				COLOR DESIGNATION	1 7 2 2 2 2		1,44,900	3,99,635
	Other Advance			4,10,635	1,33,900			
1	Other Advance		7.00	计图显示的图			1,44,900	3,99,635
5 36 4				4,10,635	1,33,900		1,44,900	0,33,000
100	TOTAL			CONTRACTOR OF STREET	The second second second second			

For S J B Institute of Technology-MBA

Authorised Signatory



HARISH VASANTH & ASSOCIATES CHARTERED ACCOUNTANTS

No 218, J P Royale, 5th Floor (501), Sampige Road, Malleshwaram, Bengaluru - 560 003

INDEPENDENT AUDITOR'S REPORT

To
The Board of Trustees
SRI ADICHUNCHANAGIRI SHIKSHANA TRUST®
SJB Institute of Technology — M.Tech, Kengeri, Bengaluru.

We have audited the accompanying financial statements of SJB INSTITUTE OF TECHNOLOGY – M.TECH, A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST [®] ("the Trust"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2024.

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. 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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Trust's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on other Legal and Regulatory Requirements We report that:

a. We have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;

b. In our opinion, proper books of account as required by the law have been kept by the Trust so far as appears from our examination of those books;

c. The Financial Statements dealt with by this report are in agreement with the books of account;

For Harish Vasanth & Associates

Chartered Accountants

Harish S G

Partner

M No: 218217

Date: 07/10/2024

Place: Benga Juonu UDIN: อนอเลอเรอหผลเราน

S J B Institute of Technology-M.Tech
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®
BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,

Kengeri, Bangalore - 560 060.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

RECEIPTS AND	FAIMEMIA	ADDOODITE	OR THE YEAR ENDED 31ST MARCI	AMOUNT(₹)	AMOUNT(₹)
RECEIPTS	(₹)TNUOMA		By FEE REMITTANCE TO GOVT.	17,50,000	
OPENING BALANCE Cash at Bank Canara Bank A/c No - 1178		2,53,02,761	Registration Fee University / Board Fees	3,24,820	20,74,820
TUITION & OTHER FEE	47,000		" FINANCIAL CHARGES Bank Charges		5
Application Fee Career Guidance Fee Cultural Activities Fee	20 50 66,000		" REPAIRS & MAINTENANCE Computer Maintenance		45,477
E-Resource Consortium Fee Fee Fine Indian Redcross	7 4,950 3,960		" STUDENTS ACTIVITIES EXPENSES Student Toppers Scholarship		1,20,000
NSS Fee Sports Development Fee Sports Fee	150 100 2,475		" ADVANCES RECEIVED (LIABILITY) Advance Received		15,01,592
Sports Development Fund Teachers Development Fund Tuition Fee	2,475 70,14,800 500		FEE ADVANCES / DEPOSITS Fee Advance		45,48,730
University Development Fund Women Cell Fee	990	71,43,477	" FIXED ASSETS (As per Schedule)		22,30,20
UNIVERSITY FEE COLLECTION University Fee Univ-Registration Fee	47,960 78,720				2,91,22,21
GENERAL INCOME Breakage Charges Received Miscellaneous Income	95 22				
" INTEREST RECEIVED Interest on SB		7,53,78	4		
FEE ADVANCES / DEPOSITS Fee Advance		47,23,63	0		
ADVANCES RECEIVED (LIABII Advance Received	LITY)	15,92,59	2		3,96,43,0
TOTAL		3,96,43,04	TOTAL		3,90,43,0

For SJB Institute of Technology

Authorised Signatory

Date : 07/10/2024 Place: Kengeri

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No.012361S)

Harish S G

Partner M No: 218217

UDIN: QUAISAITBKGQKAI534

BENGALURU

S J B Institute of Technology-M.Tech A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST \circledR **BGS Health & Education City** Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

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

			OR THE YEAR ENDED 31ST MAKE INCOME	AMOUNT(₹)	AMOUNT(₹)
EXPENDITURE	AMOUNT(₹)	AMOUNT(₹)	By TUITION & OTHER FEE		
o FEE REMITTANCE TO GOVT.			By TUTTON & OTHER FEE	47,000	
Registration Fee	17,50,000		Application Fee Career Guidance Fee	20	
University / Board Fees	3,24,820	20,74,820	Cultural Activities Fee	50	
			E-Resource Consortium Fee	66,000	
FINANCIAL CHARGES				7	
Bank Charges		5	Fee Fine	4,950	
			Indian Redcross	3,960	
REPAIRS & MAINTENANCE			NSS Fee	150	
Computer Maintenance		45,477	Sports Development Fee	100	
			Sports Fee Sports Development Fund	2,475	
" STUDENTS ACTIVITIES EXPENSES			Teachers Development Fund	2,475	
Student Toppers Scholarship		1,20,000	Tuition Fee	70,14,800	
			University Development Fund	500	
" DEPRECIATION		5,06,329	Women Cell Fee	990	71,43,477
EXCESS OF INCOME OVER EXPENDITURE		52,77,427	" UNIVERSITY FEE COLLECTIONS University Fee Univ-Registration Fee	47,960 78,720	1,26,680
			" GENERAL INCOME	0.5	
			Breakage Charges Received	95	11
			Miscellaneous Income	22	
			" INTEREST RECEIVED		7,53,78
			Interest on SB		,,,,,,,
			TOTAL		80,24,05
TOTAL	Construction of the second	80,24,058	TOTAL		

For S. B Institute of Technology-M. Tech

Authorised Signatory

Date : 07 10 2024 Place: neugori

As per our report of even date annexed For Harish Vasanth & Associates

BENGALURI

ered Acco

CHARTERED ACCOUNTANTS
(Firm Registration No.012361S)

Harish S G

Partner M No: 218217

UOIN: DUDISDI7BKCQKAI534

S J B Institute of Technology-M.Tech

A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio,

BALANCE SHEET AS ON 21ST MAPCH

	ACCUPATION OF THE PARTY OF THE	NAME OF TAXABLE PARTY OF TAXABLE PARTY.	N 31ST MARCH 2024 ASSETS	AMOUNT(₹)	AMOUNT(₹)
LIABILITIES	AMOUNT(₹)	AMOUNT(₹)			21,25,788
GENERAL RESERVE FUND			FIXED ASSETS		
ENERAL RESOURCE	2,49,93,586		(As per Schedule - 1)		
Opening Balance Add: Surplus During the year	52,77,427				
Add: Surplus During the year	7	3.02,71,012	INVESTMENTS		
CLOSING BALANCE		0,0-,-			
			CURRENT ASSETS		
CURRENT LIABILITIES			LOANS AND ADVANCES		
		6,84,995			
FEE ADVANCE		0,64,990	CASH AT BANK		2,91,22,21
(As per Schedule - 2)			Canara Bank A/c No-1178		21,7 2,22,
(No per -			Canada 2		
OTHER ADVANCE RECEIVED		2,92,000			
OTHER ADVANCE = 3)					0 10 19 00
(As per Schedule - 3)			TOTAL		3,12,48,00
TOTAL		3,12,48,007	101.2		

For S J B Institute of Technology-M. Tech

arman **Authorised Signatory**

Date: 07/10/2024 Place: Kengeri

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No.012361S)

P BENGALURL

Harish S G

Partner M No: 218217

UDIN: QUAISALTBKCQKA1534

S J B Institute of Technology-M.Tech A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

SCHEDULE - 1

Fixed Assets & Depreciation for the year ended 31st March 2024

				tions			Depre	ciation	W D V as on	
il.	Particulars	W.D.V as on 01.04.2023	>180 days	<180days	Deletions	Total	Rate	Amount	31.03.2024	
1	COMPUTER Computer	7		22,30,200		22,30,207	40%	4,46,043	17,84,164	
2	TEACHING AIDS Library Books	3,95,542	-			3,95,542	15%	59,331	3,36,210	
3	EQUIPMENTS Electrical Equipments	6,369		-	-	6,369	15%	955	5,414	
-	TOTAL	4,01,918		22,30,200		26,32,118		5,06,329	21,25,788	

SCHEDULE - 2

Fee Advance for the year ended 31st March 2024

61. Vo	Name	Class/Year	Dept	Opening Balance as on 01.04.2023	Add: Received During the Year		Less: Refund if any during the Year		Fee Adjusted / Refund Cheque issued Date
				5.10,095	47.23,630		45,48,730	6,84,995	
1	Fee Advance			5,10,093	47,25,000				
	TOTAL			5,10,095	47,23,630	-	45,48,730	6,84,995	

SCHEDULE - 3

er Advance / Deposit for the year ended 31st March 2024

Sl.	Name	No.	Address	Opening Balance as on 01.04.2023	Add: Received During the Year	Less: Adjusted if any during the Year	Less: Refund During the Year	Closing Balance as on 31.03.2024
	C.I. Advance	-		2,01,000	15,92,592		15,01,592	2,92,000
1	Other Advance	7/10						
	TOTAL			2,01,000	15,92,592	•	15,01,592	2,92,000

For S J B Institute of Technology-M. Tech

Authorised Signatory



INDEPENDENT AUDITOR'S REPORT

To The Board of Trustees SRI ADICHUNCHANAGIRI SHIKSHANA TRUST® SJB Institute of Technology, Kengeri, Bengaluru.

We have audited the accompanying financial statements of SJB INSTITITE OF TECHNOLOGY, A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ("the Unit"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2023.

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Unit as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Unit in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Unit in accordance with the accounting principles generally accepted in India. 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 Unit'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 Unit or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Unit's financial reporting process



Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Unit's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on other Legal and Regulatory Requirements

We report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by the law have been kept by the Unit so far as appears from our examination of those books;
- The Financial Statements dealt with by this report are in agreement with the books of account;

For Harish Vasanth & Associates

BENGALURI

Chartered Accountants

Harish S G

Partner

M No: 21821

Date:

Place: Bengaluru

S J B INSTITITE OF TECHNOLOGY A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060. AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

	PECEIPTS AND	PAYMENTS ACCO	OUNT FOR THE YEAR ENDED 31ST MARCH 2023	AMOUNT(₹)	AMOUNT(₹)
	AMOUNT(₹)	A NAOTINIT(F)	PAINIDRIE	AMOUNT(C)	
RECEIPTS	AMOUNT	E	By ESTABLISHMENT EXPENSES	18,06,44,922	
OPENING BALANCES	25,00,06,474		Gross Salary	63,42,314	
Canara Bank SB A/c- 02	16,32,289		Group Gratuity Paid	5,42,800	
Canara Bank SB A/c -1150	10,66,214		Guest Lecturer Salary	25,96,887	
Canara Bank SB A/c-3914 (NB)	5,18,122		Provident Fund		
Canara Bank SB A/c-4792	, ,	25,33,59,525	Remuneration Paid	9,75,000	
Canara Bank SB A/c-976 (HRD)	1,36,426	25,55,55,525	E S I Contribution	4,30,769	19,16,39,921
			Staff Welfare Expenses	1,07,229	19,10,39,521
TUITION & OTHER FEE			Stair Wellard Silpers		
Application/prospectus Fee	4,10,500		" ADMINISTRATIVE EXPENSES		
BUS/TRANSPORT FEE'S	20,72,635		ADMINISTRATIVE Ent 21121	8,69,993	
Career Guidance Fee	51,310		Advertisement Charges Campus Management Solution Expenses	4,28,748	
Cultural Activities Fee	1,20,100			1,89,02,746	
	16,38,475		Electricity Charges	26,440	
E Resource Consortium Fee	9,33,600		E-tds Filing Charges	2,29,558	
E-learning Fee	5,58,500		Examination Expenses	11,62,398	
Eligibility Fee	20,127		Office Maintenance	23,762	
Fee Fine	50		Postage & Courier Charges		
I D Card Fee	1		Printing & Stationery	12,91,604	
Indian Redcross	1,15,600		Refreshment Charges	8,480	
Nss Fee	92,786		Telephone Charges	94,491	
Sports Develp Fee	3,43,355		Transportation Charges	54,60,817	
Sports Fee	2,39,465			51,294	
Student Develp Fund	57,825		Travelling & Conveyance	1,35,460	
Teachers Development	57,850		Consultation Charges	36,780	
	9,73,98,656		Exam Remuneration	3,650	*
T Fee(inst-2)	28,68,67,745		Miscellaneous Expenses	6,19,500	2,93,45,721
Tu. A Fee	11,15,970		Naac Accreditation Fee	0,15,000	_,- , ,
Univ Development	25,325	39,21,19,874			
Women Cell Fee	20,020	02,22,22,2	" FEE REMITTANCE TO GOVT.	10.57.000	
			Affiliation Fee Paid	10,57,000	
UNIVERSITY FEE COLLECTION		14,09,960	D 11	25,000	
Univ-registration Fee		14,09,500	Indian Red Cross Society Fee	25,635	
			Membership Fee Paid	1,93,618	
GOVT.FEE COLLECTIONS			Transferred Poid	42,725	
Teachers Day Flag Fee(collection)		34,650	Teachers Welfare Fund(twf) Paid	42,725	
Teachers Bay 1-18			Teachers Wellare Fulld(twi) I aid	5,15,075	19,01,778
GENERAL INCOME			University / Board Fees		
Breakage Charges Received	1,57,877				
Certification Course Fee	10,64,342		" FINANCIAL CHARGES		2,820
Certification Course Fee	1,16,022		Bank Charges		
Consultation Charges Received	74,441				
Cricket Stadium Rent Received	65,044		" RATES AND TAXES	0.500	
General & Miscellaneous Income		1	Professional Tax (Institution)	2,500	
Gymnasium Fee	3,96,500		Property Tax	38,12,227	00.00.061
Kannada Library Books	19,761	1	Penalty and Charges	75,334	38,90,061
Other Fee - Salary Recovery	4,19,900		I clianty and once go		
Registration Fee	2,01,381		" REPAIRS AND MAINTENANCE		
Sale Of Blue Books	2,805	5	REPAIRS AND WAINTENANCE	17,97,288	
Sale Of Scraps/old News Papers	2,22,000		Annual Maintenance(AMC)	4,45,962	
Sponsorship Received	4,54,156	5	Borewell Repair & Maint Charges	13,47,530	
Sponsorship Received	5,27,20		Building Maintenance	21,24,309	
Staff Bus Fare	90,00		9 Computer Maintenance	2,80,249	
Transportation Charges Received	30,00		Electrical Maintenance		
			Garden Maintenance	20,33,892	
INTEREST RECEIVED		64,28,07		16,30,853	
L st On SB		04,40,07	Generator Maintenance	17,19,991	
C. C			House Keeping Charges	56,85,894	
ADVANCE FOR EQUIPMENTS				3,113	
Cns Infotech		25,28,3	Lift Maintenance	40,59,085	5
CIIS IIIIOteon			Security Service Charges	6,16,733	
ADVANCE FOR MATERIALS			Ups Maintenance	1,43,124	
Motors (n) Itd	11,00	00	Xerox Maintenance	29,400	
Kalyani Motors (p) Ltd., Sri Maruthi Service Station	2,00,00		OO Fire Maintenance Charges	23)	
Sri Maruthi Service Station	2,23)0.		A AMON OUT		24,86,97,73
		65,99,02,8	BALANCE C/F		Contd



		~2~	BALANCE B/F	24	,86,97,730
BALANCE B/F		65,99,02,863	STUDENTS ACTIVITIES EXPENSES		
VANCE TO CONTRACTORS		15 00 000	Conference/workshop/seminar Expenses	3,81,187	
kyrim Innovation (p) Ltd.,		15,00,000	Faculty Development Programme	3,02,569	
		-	Function Expenses / Graduation Day Exp.	45,38,446	
VANCE TO PREFECT		12,638	Internet/website Charges	14,17,447	
jb Innovation Foundation		12,638	Internship Programme Expenses	7,07,098	
			Journals & Subscription	1,73,010	
OVANCE TO STAFFS			Ncc Expenditure	6,207	
Iod (cse)	50,000		News Papers & Magazine	29,921	
Hod (ece)	73,500		News Papers & Magazine	2,20,05,333	
Hod (ise)	40,000		Placement Expenses	1,48,260	
Hod (eee)	70,000		Pooja Expenses	12,21,493	
	20,000		Purchase Of Books And Diaries	3,96,880	
Iod (mech)	8,000		Sports Expenses	7,390	2
admaja V Gopal	1,00,000		Student Activities Expenses	2,93,038	
Staff Advance	10,000	3,71,500	Student Project Expenses	11,54,000	
amuna U			Student Toppers Scholarship	1,68,355	
DEPOSITS			Student Welfare Expenses	9,204	
EE ADVANCES / DEPOSITS		7,63,93,049	Students Amenities And Welfare	3,23,910	
Fee Advance		1,00,11,1	Students Id Card Charges		3,41,61,218
			Water Charges	8,77,470	0,41,01,11
OVANCES RECEIVED (LIABILITY)		33,98,707			
Advance Received		33,50,707	" VEHICLE MAINTENANCE		
			Fuel For Vehicle	2,27,631	
APITAL GRANT RECEIVED		2 00 000	Vehicle Insurance	1,92,612	
Grants (ksteps)		3,00,000	Vehicle Insurance Vehicle Spares & Repair Charges	3,61,802	7,82,045
			venicie spares a repair onargos		
UTSTANDING LIABILITIES			H - A T REAL THEORY A WOLF		
Vtu Exam Remuneration		27,176	" LAB MAINTENANCE	1,69,249	
V CU LIZUIII IVIII			Lab Maintenance - Chemistry	5,39,714	
TUTORY LIABILITIES			Lab Maintenance - Civil	46,546	
	29,563		Lab Maintenance - Cse	88,838	
st Recoveries	96,044		Lab Maintenance - Ece	1,70,209	
Salary Recovery - E S I	11,88,256		Lab Maintenance - Eee	1,78,454	
Salary Recovery - Lic	23,65,149		Lab Maintenance - Mech	26,000	12,19,010
Salary Recovery - P F	6,98,200		Lab Maintenance - Physics	20,000	,_,,,,,
Salary Recovery - PT	86,71,470				
Salary Recovery - T D S		1	" CONFERENCE/WORKSHOP/SEMINAR	15.010	
Staff Association Fund	1,91,900	1,57,67,352	Conference/ Workshop/ Seminar - Basic Science	15,012	
T D S (general) Recovery	25,26,770	1,51,61,552	Conference/ Workshop/ Seminar - Civil	1,15,855	
			Conference/ Workshop/ Seminar - Cse	2,82,879	
SUNDRY LIABILITIES		000	Conference/ Workshop/ Seminar - Ece	1,78,920	
Retention Money		5,75,000	Conference/ Workshop/ Seminar - Eee	1,19,117	
			Conference/ Workshop/ Seminar - Ise	1,24,450	
GRANTS PAYABLE			Conference/ Workshop/ Seminar - Isc Conference/ Workshop/ Seminar - Mech	96,330	9,32,56
Grants (indian National Science Acade	emy)	1,02,600	Conference/ workshop/ Schillar - Meen		
Grants (in-					
			" Fee Refunds Made	50	
			Career Guidance Fee	100	
			Cultural Activities Fee	1	
			E Resource Consortium Fee	1,000	
			E-learning Fee	2,600	
			Eligibility Fee	1,500	
			Fee Advance	40,77,742	
				50	
			Indian Redcross	40	
			Nss Fee	250	
			Sports Develp Fee	200	
			Sports Fee	25	
			Student Develp Fund		
			Teachers Development	25	
1			Tuition Fee(inst-2)	22,475	
				750	
			Univ Development	4,000	
			Univ-registration Fee	20	41,10,8
			Women Cell Fee		
		1			
			" SUNDRY LIABILITIES		5,05,
	3		Retention Money		-,,
			GRANTS PAYABLE		
			Grants (indian National Science Academy)		1,02,
			Grants (maint massian corone		
			" DEPOSITS MADE	1,80,000	
			Development Of High Performance Glaucoma Screen	J	3,10,
			Mechanical & Tribological Investigation Of Severe	1,50,000	1
			" ADVANCES RECEIVED (LIABILITY)		
			Advance Received		31,11
			Martine Martine		
		1			29,39,32
,		75,83,50,88	BALANCE C/F		Cont



		~3~		29,39,32,906
BALANCE B/F	75,83,50,885	BALANCE B/F		22,02,02,200
		" FEE ADVANCES/DEPOSITS		
		Advance/Deposit		7,08,07,644
		Advance/ Deposit		
		" STATUTORY LIABILITIES		
	,	Gst Recoveries	29,563	
		Salary Recovery - E S I	96,044	
		Salary Recovery - LIC	11,88,256	
		Salary Recovery - P F	23,65,149	
		Salary Recovery - P T	6,98,200	
•		Salary Recovery - T D S	86,71,470	
		Staff Association Fund	1,91,900	
		T D S (General) Recovery	25,26,770	1,57,67,352
		T D O (denotal) Notovory		
		" INTRA TRUST PAYMENT		
		SAC Shikshana Trust - Kengeri	9,84,70,437	
		SJBIT - MBA, Kengeri	4,724	9,84,75,161
		" ADVANCE FOR MATERIALS		
		B G Enterprises	2,00,000	
		Kalyani Motors (p) Ltd.,	11,000	2,11,000
		" ADVANCE TO STAFFS		
		Hod (cse)	50,000	
		Hod (ece)	73,500	
		Hod (eee)	70,000	
		Hod (ise)	40,000	
		Hod (mech)	20,000	
		Padmaja V Gopal	8,000	
		Staff Advance	1,00,000	
		Yamuna U	10,000	3,71,500
		" FIXED ASSETS		1 == == 0=1
		(As per schedule)		1,57,57,257
		" CLOSING BALANCES	05 00 51 000	
		Canara Bank SB A/c- 02	25,92,51,392	
	,	Canara Bank SB A/c -1150	9,81,895	
		Canara Bank SB A/c-3914 (NB)	5,57,068	
		Canara Bank SB A/c-4792	6,02,765	
		Canara Bank SB A/c-976 (HRD)	16,34,944	40,30,48,00
		MOMAL		75,83,50,88
TOTAL	75,83,50,88	5 TOTAL		10,00,00,00

For S J B INSTITUTE OF TECHNOLOGY

Authorised Signatory

e: Kengeri Date: 31/10/23

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration NOO123645)

Harish S G Partner M No: 218217 UDIN:

S J B INSTITITE OF TECHNOLOGY A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

		PE ACCOUNT FO	R THE YEAR ENDED 31ST MARCH 2023	A DECEMBER (T)	AMOUNT(₹)
		AMOUNT(₹)	A11 -	AMOUNT(₹)	TIMO OTATIVI
EXPENDITURE	AMOUNT(₹)	AMOUNT	By Application/prospectus Fee	4,10,500	
STABLISHMENT EXPENSES	18,06,44,922		Application/prospectus Fee	20,72,635	
Gross Salary	63,42,314		BUS/TRANSPORT FEE'S	51,310	
Group Gratuity Paid	5,42,800		Career Guidance Fee	1,20,100	
Guest Lecturer Salary	25,96,887		Cultural Activities Fee	16,38,475	
Provident Fund	9,75,000		E Resource Consortium Fee	9,33,600	
Remuneration Paid	4,30,769		E-learning Fee	5,58,500	
E S I Contribution	1,07,229	19,16,39,921	Eligibility Fee	20,127	
Staff Welfare Expenses	1,0.,		Fee Fine	1 50	
_			I D Card Fee	1,15,600	
ADMINISTRATIVE EXPENSES	8,69,993		Indian Redeross	92,786	
Advertisement Charges	4,28,748		Nss Fcc	3,43,355	
Campus Management Solution Expenses	1,89,02,746		Sports Develp Fee	2,39,465	
Electricity Charges	26,440		Sports Fee	57,825	
E-tds Filing Charges	2,29,558		Student Develp Fund	57,850	
Examination Expenses	11,62,398		Teachers Development	9,73,98,656	
Office Maintenance	23,762		Tuition Fee(inst-2)	28,68,67,745	
Postage & Courier Charges	12,91,604		Tuition Fee	11,15,970	
Printing & Stationery	8,480		Univ Development	25,325	39,21,19,874
Refreshment Charges			Women Cell Fee	20,020	
Telephone Charges	94,491				
Transportation Charges	54,60,817		" UNIVERSITY FEE COLLECTION		14,09,960
Travelling & Conveyance	51,294		Univ-registration Fee		
Consultation Charges	1,35,460				
Exam Remuneration	36,780		" GENERAL INCOME	1 57 077	
13	3,650	0.00 45 70	Danaiyad	1,57,877	
Continue Press	6,19,500	2,93,45,72	Certification Course Fee	10,64,342	
N. Accreditation ree			Consultation Charges Received	1,16,022	
FEE REMITTANCE TO GOVT.			Cricket Stadium Rent Received	74,441	
Affiliation Fee Paid	10,57,000		General & Miscellaneous Income	65,044	
Comed-k Fee Paid	25,000		Gymnasium Fcc	3,96,500	
Indian Red Cross Society Fee	25,635		Kannada Library Books	19,761	
	1,93,618		Other Fee - Salary Recovery	4,19,900	
Membership Fee Paid Students Welfare Fund(swf) Paid	42,725			2,01,381	
Students Wellare Fund(sw) Food	42,725		Registration Fee Sale Of Blue Books	2,805	
Teachers Welfare Fund(twl) Paid	5,15,073	19,01,7	Sale Of Scraps/old News Papers	2,22,000	
University / Board Fees			Sponsorship Received	4,54,156	
OWARDES				5,27,200	
FINANCIAL CHARGES		2,8	20 Staff Bus Fare	90,000	38,11,42
Bank Charges			Transportation Charges Received		
TANK TANK			" INTEREST RECEIVED		
RATES AND TAXES	2,50	0			64,28,0
Professional Tax (Institution)	38,12,22	7	Interest On SB		
Property Tax	75,33	4 38,90,0	061		
Penalty and Charges			" GOVT.FEE COLLECTIONS		34,6
			Teachers Day Flag Fee(collection)		
REPAIRS AND MAINTENANCE	17,97,28	88			
Annual Maintenance(AMC)	4,45,90	1			
Borewell Repair & Maint Charges	13,47,53				
Building Maintenance	21,24,30				
Computer Maintenance	2,80,2				
Electrical Maintenance	20,33,8				
Garden Maintenance	16,30,8				
General Repairs & Maintenance	17,19,9				
(ator Maintenance	56,85,8				
. Keeping Charges	30,85,8				
Lift Maintenance	40,59,0				
Security Service Charges					
Ups Maintenance	6,16,7				
Xerox Maintenance	1,43,		7.429		
Fire Maintenance Charges	29,	4,19,1	,		
STUDENTS ACTIVITIES EXPENSES	3,81,	187		*	
Conference/workshop/seminar Expenses	3,02,				
Faculty Development Programme	45,38,				
Function Expenses / Graduation Day Exp.	14,17				
Internet/website Charges	7,07				
Internship Programme Expenses	1,73	1			
Journals & Subscription		,207			
Ncc Expenditure		,921			
News Papers & Magazine	2,20,05				
Placement Expenses					
Pooia Expenses		,260			
Purchase Of Books And Diaries	12,21				
Sports Expenses	1	,880			
Student Activities Expenses		7,390			
Student Project Expenses		3,038			
Student Project Expendent Student Toppers Scholarship		4,000			
Student Toppers Scholarship Student Welfare Expenses		3,355			
Students Amenities And Welfare		9,204			
Students Amerities And Wehare Students Id Card Charges	3,2	3,910	010		
Students Id Card Charges Water Charges	8,7	7,470 3,41	61,218 BALANCE C/F		40,38,



		~2~		4	0,38,03,988
		28,28,58,948	BALANCE B/F		
BALANCE B/F					
VEHICLE MAINTENANCE	2,27,631				
Fuel For Vehicle	1,92,612				
Vehicle Insurance	3,61,802	7,82,045			
Vehicle Spares & Repair Charges	3,01,002	, , , ,			
V CALLOSS OF					
LAB MAINTENANCE	1,69,249				
Lab Maintenance - Chemistry	5,39,714				
Lab Maintenance - Civil	46,546				
Lab Maintenance - Cse	88,838				
Lab Maintenance - Ece	1,70,209				
Lah Maintenance - Eee	1,78,454				
Lah Maintenance - Mech	26,000	12,19,010		1	
Lab Maintenance - Physics	26,000	12,22,4		1	
" CONFERENCE/WORKSHOP/SEMINAR	15,012				
G-mforence / Workshop / Seminar - Basic Science					
Oference / Workshop / Seminar - Civil	1,15,855				
Conference / Workshop / Seminar - CSC	2,82,879				
Conference / Workshop / Seminar - Ecc	1,78,920				
Conference / Workshop / Seminar - Eec	1,19,117				
O - famon on / Workshop / Seminar - 180	1,24,450	9,32,563			
Conference/ Workshop/ Seminar - Mech	96,330	9,34,303			
Conference, workshop,					
" Fee Refunds Made	50				
Career Guidance Fee	50				
Cultural Activities Fee	100				
E Resource Consortium Fee	1,000				
E-learning Fee	2,600				
Eligibility Fee	1,500				
Indian Redcross	50				
Nss Fee	40				
Sports Develp Fee	250				
Sports Develop rec	200				
Student Develp Fund	25				
Teachers Development	25				
Tuition Fee(inst-2)	22,475				
Tultion recting 2)	750				
Univ Development	4,000	22.525			
Univ-registration Fee	20	33,085			
Women Cell Fee					
The state of the s		2,46,85,274			
" DEPRECIATION					
THE THE CAME OF EXPENDITIES		9,32,93,064			
" EXCESS OF INCOME OVER EXPENDITURE			TOTAL		40,38,03,988
TOTAL		40,38,03,988			
TOTAL			As per our rer	port of even date annex	æd

For S J B INSTITITE OF TECHNOLOGY

Authorised Signator

Place: Kengeri Date: 31/10/23

As per our report of even date annexed For Harish Vasanth & Associates
CHARTERED ACCOUNTAGES
(Firm Registration 10 0123018)

Harish S G Partner M No: 218217 UDIN:

S J B INSTITITE OF TECHNOLOGY A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ${}^{\circledR}$

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

	BALANC		N 31ST MARCH, 2023	AMOUNT()	AMOUNT(=)
LIABILITIES	AMOUNT(□)	AMOUNT()	ASSETS FIXED ASSETS		
ORPUS FUND			FIXED ASSETS		12,65,42,347
Opening Balance	36,63,50,863		(As per Schedule 1)		
Add: Surplus During the year	9,32,93,064		THE ACCUTE		
Add. Surpius During	45,96,43,927		CURRENT ASSETS,		
Less: INTRA TRUST RECEIPTS			LOANS AND ADVANCES		16,58,202
151-SACST - Kengeri	9,84,70,437		Electricity Deposit		
SAT-154:SJBIT - MBA, Kengeri	4,724		A TOTAL A TOTAL		
SAI-134.33 Bit - W.Dit, 12018	9,84,75,161	36,11,68,765	LOANS AND ADVANCES		23,77,362
URRENT LIABILITIES			(As per Schedule 3)		
			-		
BUS DEPOSIT		4,72,500	CASH AND BANK BALANCES	25,92,51,392	
(As Per Shedule -2)			Canara Bank SB A/c- 02	9,81,895	
			Canara Bank SB A/c -1150	5,57,068	
ALUMINI ASSO. FUND	8,500		Canara Bank SB A/c-3914 (NB)		
ening Balance	0,000		Canara Bank SB A/c-4792	6,02,765	26,30,28,065
d:Receipts During the Year		8,500	Canara Bank SB A/c-976 (HRD)	16,34,944	26,30,28,000
Less: Paid During the Year		,,,,,,			
					1
FEE ADVANCE	0.01.07.479				
Opening Balance	2,01,37,478				
Add: Receipts During the year	7,63,93,049	2,16,45,141			
Less: Adjusted during the year	7,48,85,386	2,10,45,141			
•					
GRANTS RECEIVED		8,53,759			
(As per Schedule 4)		0,55,15.			
(222 1					
ADVANCE RECEIVED					
Opening Balance	85,62,599	1			
Add: Received During the year	33,98,707		_		
Less: Paid During the Year	31,11,17	88,50,13	5		
Bedd: 1 444					
OUTSTANDING LIABILITIES					
Retention Money (SRIT)					
Opening Balance	5,05,74	2			
Add: Received During the year	5,75,00				
Less: Paid During the Year	5,05,74		00		
Less: Paid During the real	, , ,				
D	27,17	6			
vtu Exam Remuneration	5,00	00.1	76		
Gifts Awards & Prizes	0,00				39,36,05,9
TOTAL		39,36,05,9	76 TOTAL		02,,,-

For S J B INSTITUTE OF TECHNOLOGY

Authorised Signatory

Place: Kengeri
Date: 31 10 2 >

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No.012361S)

M No: 218217

S J B INSTITITE OF TECHNOLOGY

A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®
BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

1.Schedule To Fixed Assets & Depreciation For the year ended 31st March 2023

5011	edule To Fixed Assets & Depre				Total		Œ	epreciation	W D V as on	
		W.D.V as on	Addit		Deletio	n	Total	Rate	Amount	31.03.2023
0	Particulars	01.04.2022	>180 days	<180days						
	and & Buildings			== 460			20,53,607	5%	1,01,294	19,52,313
		18,78,925	1,19,222	55,460	-		81,12,176	5%	4,05,609	77,06,567
_	orewell	81,12,176	-	-	-	-	6,46,691	5%	32,335	6,14,356
	uilding	6,46,691	1-	-			0,40,091	370		
3 P	lay Ground	0,10,00								
T 10	urniture & Fixtures						3,56,63,102	10%	34,84,489	3,21,78,613
1 5	urniture & Fixtures	3,01,73,305	38,53,365	16,36,432		-	40,37,220	10%	3,93,220	36,44,000
		31,21,540	7,05,640	2,10,040		-	+0,01,220	20,0		
5 E	lectrical Fittings					1				
** /	Office Equipments						16,24,841	15%	2,43,726	13,81,115
		16,24,841	_	-		-	1,20,20,549		17,40,287	1,02,80,262
6	air Conditioner	1,09,76,780	2,06,500	8,37,269		-	60,328		9,049	51,279
7	Office Equipments	60,328	-	-		-			87,281	6,51,571
	Musical Instruments	1.15,375	3,09,514	3,13,962		-	7,38,851			4,85,331
	Camera	5,70,977	- , - ,	-		-	5,70,977			6,850
	CCTV Systems	8,059	_	_		-	8,059	1		10,832
11	Television		_	_		-	12,743		1	1,06,477
12	Mobile Phones	12,743	_	_		-	1,25,267			
	ltercom	1,25,267	-	_		-	2,63,520) 15%	39,528	2,23,992
150	Water Filter	2,63,520	-							
-										17 00 056
īV	Computers		1 00 700	25,960		_	28,89,44	0 40%		
	Software	24,32,780	4,30,700		1		2,02,32,58		6 79,80,427	1,22,52,162
	Computers	1,96,69,546	-	5,63,043	3					
10	Company									10 016
V	Teaching Aids			1 70 00	_		34,45,35	6 15	5,03,31	
17		31,67,513	97,976	1,79,86	1	-	2,28,05		34,20	7 1,93,842
		2,28,050	-	-		-	2,03,64			7 1,73,10
18	Sports Materials	2,03,648	-	-		-				9 1,74,51,77
19	GYM Equipments	1,83,08,595		1,63,72	4	-	2,05,17,05	-		=0.00.00
20	Lab Equipments	59,10,127		-		-	59,10,12			
	R & D Lab Equipment	28,60,438		8,40,60)9	-	37,63,96		% 3,01,31	12,60,54
22	Projector					-	12,60,5			
23	Patents (WIP)	12,60,540		_		-	4,25,6			
24	Photo Copier	4,25,684	1	1,97,35	52	_	8,19,8	65 15		10
2	Printers & Scanner	6,22,513				_	34,04,7	46 15	5,04,56	29,00,18
	Teaching Aids	32,47,216	75,520	02,0	10				-	-
-									-	04.46.17
V	Vehicles			13,63,3	58	_	98,16,3	37 1	13,70,19	
1 -	7 Car	74,52,97		15,05,5		_	2.14,8	69 1	5% 32,2	1,82,6
	8 Buses	2,14,86	9 -		_					
2	5.505									
37	II Plant & Machinery					_	9,8	377 1	5% 1,4	
	Hostel Equipments	9,87					14,65,2	247 1	5% 2,19,7	87 12,45,4
1	Electrical Equipments	14,65,24	- 7		-	-	16,68,		5% 2,50,2	58 14,18,1
l,		16,68,39			-	-	58,28,		5% 8,60,0	49,68,0
	Generator	54,45,99	99 1,93,28	30 1,88,8	300	-	, ,			16,7
1	32 UPS	19,73			-	-			5% 3,49,	
- 1	33 Diesel Tank	23,27,8			-	-	23,27,			
	34 Sound System	5,92,3	1		-	- ".	5,92,			, , , , ,
	35 Lift		1		-		2,45			
	36 Fire Fighting Equipments	2,45,8		71 66,57,	886	-	15,12,27,	621	2,46,85,2	14 12,00,42,0
	TOTAL	13,54,70,3	64 90,99,3	11 00,01,						

For S J B INSTITUTE OF TECHNOLOGY

S J B INSTITITE OF TECHNOLOGY A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

0 0-1	ule of Bus Deposit as on 31st Marc	h 2023		D. C d	Balance
SI No	Year	Confected	Due	Refund	47,500
1 2 3 4	upto 2008 2008-09 2009-10 2010-11 2011-12	47,500 2,39,000 2,46,000 2,24,000 2,02,000 9,58,500	2013-14 2014-15 2015-16	1,74,000 1,48,000 1,16,000 48,000	1,12,500 2,10,500 3,18,500 4,72,500

Sche	dule of Loans & advances as on 31st Mar	Balance as	Paid during the	Adjusted during	Balance as on	
S1 No	o Particulars	on	year	the year	31.03.2023	
31 140	A 000 011 0 111	01.04.2022	-		1,00,000	
1	SJBIT Women Tech Busines Incubation ce	1,00,000	-"	15.00.000	1,00,000	
-/1	SUBIL Wollieff Teeff Business 1220	15,00,000	_	15,00,000	07 260	
2	Skyrim Innoviation (P) Ltd	40,000	-	12,638	27,362	
3	SJB Innovation Foundation	2,00,000	_	2,00,000	-	
4	Sri Maruthi Service Station	, .	1,80,000	_	1,80,000	
5	Development of High Performance Glaucon	_	1,30,000		1,30,000	
6	Mechanical & Tribological Investigation of	-			2,00,000	
7	B G Enterprises	-	2,00,000	25,28,350		
	Cns Infotech	25,28,350	-	25,26,350	17,40,00	
8		17,40,000	-	-	17,40,00	
9	Srit Infosystems (p) Ltd.,					
		61,08,350	5,10,000	42,40,988	23,77,36	
	Total	01,08,000	3,23,			

3 Polonce as			D-1
on	Received during the year	Utlised during the year	Balance as on 31.03.2023
	2 00 000	-	8,00,000
	· · · · · · · · · · · · · · · · · · ·	-	(16,241)
	_	-	10,000
	-	-	60,000
			8,53,759
	5,00,000 (16,241) 10,000 60,000	Received during the year	Received during the year Othised during the year S,00,000 S,00,000 C C C C C C C C C

For S J B INSTITUTE OF TECHNOLOGY

Authorised Signatory



INDEPENDENT AUDITOR'S REPORT

To The Board of Trustees SRI ADICHUNCHANAGIRI SHIKSHANA TRUST® SJB Institute Of Technology-M. Tech, Kengeri, Bengaluru.

We have audited the accompanying financial statements of SJB INSTITUTE OF TECHNOLOGY-M. TECH, A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ("the Unit"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2023.

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Unit as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Unit in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 state of affairs and results of operations of the Unit in accordance with the accounting principles generally accepted in India. 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 Unit'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 Unit or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Unit's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Unit's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on other Legal and Regulatory Requirements

We report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by the law have been kept by the Unit so far as appears from our examination of those books;
- c. The Financial Statements dealt with by this report are in agreement with the books of account;

For Harish Vasanth & Associates

BENGALURU

Chartered Accountants

Harish S G

Partner M No: 218217

Date:

Place: Bengaluru

S J B Institute of Technology-M.Tech
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®
BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023									
RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)	AMOUNT(₹)				
To OPENING BALANCES		``	By FEE REMITTANCE TO GOVT.						
Cash at Banks			Red Cross Fee	315					
Canara Bank A/c No-1178		1,93,43,908	Students Welfare Fund	525					
Canara Bank 11/6 No 1110		, , .	Teachers Welfare Fund	525	00.665				
" TUITION & OTHER FEE			University / Board Fees	31,300	32,665				
Application Fee	6,500.00								
Elibility Fee	8,500		" FINANCIAL CHARGES		20				
Indian Redcross	2,250		Bank Charges		38				
Sports Fee	3,250								
Tuition Fee	49,91,440		" STUDENTS ACTIVITIES EXPENSES						
University Registration Fee	25,500	50,37,440	Student Toppers Scholarship		1,50,000				
Offiversity Registration Fee	20,000	, ,							
" UNIVERSITY FEE COLLECTION			" FEE ADVANCES / DEPOSITS						
Carrier Guidance & Service Fund	680.00		Fee Advance		2,59,000				
Cultural Activities Fee	1,625								
E-Learning Fee	8,900		" ADVANCES RECEIVED (LIABILITY)						
E-Resource Consortium Fee	1,02,000		Advance Received		11,07,100				
NSS Fee	1,800								
Sports Development Fee	4,725		" FIXED ASSETS						
Student Development Fee	1,075		(As per Schedule)		14,861				
	1,125		(Land Para)						
Teachers Development Fee	15,450		" CLOSING BALANCES						
University Development Fund	395	1,37,775	Canara Bank A/c No-1178		2,53,02,761				
Women Cell Fee	393	1,07,770	Canara Bana 1-, 5 - 1-						
" GENERAL INCOME									
Breakkage Charges Received		404.0	0						
Breakkage Charges Received		10110							
" INTEREST RECEIVED									
		6,02,203	3						
Interest on SB		3,52,200							
" FEE ADVANCES / DEPOSITS									
Fee Advance		6,09,59	5						
ree Advance									
" ADVANCES RECEIVED (LIABILITY)									
Advance Received		11,35,10	0						
Advance received		, ,							
TOTAL		2,68,66,42	5 TOTAL		2,68,66,425				

For S J B Institute of Technology (Examination Account)

Authorised Signatory

Place: Kengeri Date: 31/10(23

As per our report of even date annexed For Harish Vasanth & Associates

CHARTERED ACCOUNTANTS (Firm Registration No

Harish S G

Partner M No: 218217

S J B Institute of Technology-M.Tech A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

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

EXPENDITURE	AMOUNT(₹)	AMOUNT(₹)	INCOME	AMOUNT(₹)	AMOUNT(₹)
To FEE REMITTANCE TO GOVT.			By TUITION & OTHER FEE		
Red Cross Fee	315		Application Fee	6,500.00	
Students Welfare Fund	525		Elibility Fee	8,500	
Teachers Welfare Fund	525		Indian Redcross	2,250	
University / Board Fees	31,300	32,665	Sports Fee	3,250	~
			Tuition Fee	49,91,440	
" FINANCIAL CHARGES			University Registration Fee	25,500	50,37,440
Bank Charges		38			
			" UNIVERSITY FEE COLLECTION		
" STUDENTS ACTIVITIES EXPENSES			Carrier Guidance & Service Fund	680.00	
Student Toppers Scholarship		1,50,000	Cultural Activities Fee	1,625	-
· ·			E-Learning Fee	8,900	
" DEPRECIATION		70,930	E-Resource Consortium Fee	1,02,000	
			NSS Fee	1,800	
" EXCESS OF INCOME OVER EXPENDITURE		55,24,189	Sports Development Fee	4,725	
			Student Development Fee	1,075	
			Teachers Development Fee	1,125	
			University Development Fund	15,450	
			Women Cell Fee	395	1,37,775
			" GENERAL INCOME		
			Breakkage Charges Received		404
			" INTEREST RECEIVED		
			Interest on SB		6,02,203
TOTAL		57,77,822	TOTAL	-	57,77,822

For S J B Institute of Technology-M.Tech

Authorised Signatory

Place: Kengeri Date: 31 10 23

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS

(Firm Registration

Harish S G

Partner M No: 218217

S J B Institute of Technology-M.Tech A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

BALANCE SHEET AS ON 31ST MARCH 2023								
LIABILITIES	AMOUNT(₹)	AMOUNT(₹)	ASSETS	AMOUNT(₹)	AMOUNT(₹)			
GENERAL RESERVE FUND			FIXED ASSETS					
Opening Balance	1,94,69,397		(As per Schedule)		4,01,919			
Add: Surplus During the year	55,24,189			(A)				
CLOSING BALANCE		2,49,93,586	CURRENT ASSETS					
			LOANS AND ADVANCES					
CURRENT LIABILITIES					-			
			CASH AND BANK BALANCES					
FEE ADVANCE			Canara Bank A/c No-1178		2,53,02,761			
Opening Balance	1,59,500							
Add: Receipts During the year	6,09,595							
Less: Payment During the year	2,59,000	5,10,095			¥			
HER ADVANCE RECEIVED								
Opening Balance	1,73,000							
Add: Receipts During the year	11,35,100							
Less: Refunded During the year	11,07,100	2,01,000		2				
TOTAL		2,57,04,681	TOTAL		2,57,04,681			

For S J B Institute of Technology-M. Tech

Authorised Signatory

Place: Kengeri Date: 21/10/23

As per our report of even date annexed For Harish Vasanth & Associates

CHARTERED ACCOUNTANTS (Firm Registration Not0 2361S)

Harish S G

Partner M No: 218217

S J B Institute of Technology-M.Tech A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

Schedule To Fixed Assets & Depreciation for the year ended 31st March 2023

S1.		W.D.V as on	Addit	A	Deletions	Total	Depreciation		W D V as on
No	Particulars	lare		>180 days <180days		Iotai	Rate	Amount	31.03.2023
1	COMPUTER Computer TEACHING AIDS	12		-	-	12	40%	5	7
2	Library Books	4,50,482	14,861		,-	4,65,343	15%	69,801	3,95,542
	EQUIPMENTS Electrical Equipments	7,493	-	_	-	7,493	15%	1,124	6,369
	TOTAL	4,57,987	14,861	-	-	4,72,848		70,930	4,01,919

For S J B Institute of Technology-M.Tech

Authorised Signatory



INDEPENDENT AUDITOR'S REPORT

To The Board of Trustees SRI ADICHUNCHANAGIRI SHIKSHANA TRUST® SJB Institute of Technology-MBA, Kengeri, Bengaluru.

We have audited the accompanying financial statements of SJB INSTITUTE OF TECHNOLOGY- MBA, A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ("the Unit"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2023.

Opinion .

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Unit as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Unit in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 state of affairs and results of operations of the Unit in accordance with the accounting principles generally accepted in India. 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 Unit'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 Unit or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Unit's financial reporting process



Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Unit's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on other Legal and Regulatory Requirements

We report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by the law have been kept by the Unit so far as appears from our examination of those books;
- c. The Financial Statements dealt with by this report are in agreement with the books of account;

For Harish Vasanth & Associates

BENGALURU

Chartered Accountants

Harish S G

Partner

M No: 218217

Date:

Place: Bengaluru

S J B Institute of Technology-MBA A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	FOR THE YEAR ENDED 31ST MARCH 2023 PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
	AMOUNT(4)	AMOUNT(t)	By ESTABLISHMENT EXPENSES		, , , , , ,
ro OPENING BALANCES		2,80,91,526	Gross Salary	95,29,003	
Canara Bank SB A/c No- 1176		2,80,91,020	Group Gratuity Paid	22,47,642	1,17,76,645
" TUITION AND OTHER FEES			STORP CONTRACTOR		
Application/prospectus Fee	61,000		" ADMINISTRATIVE EXPENSES		
Career Guidance Fee	4,970		Office Maintenance	2,23,089	
Cultural Activities Fee	11,300		Printing & Stationery	2,932	
E Resource Consortium Fee	2,94,000		Travelling & Conveyance	5,066	2,31,087
E-learning Fee	76,800				
Eligibility Fee	85,540		" FEE REMITTANCE TO GOVT.		
Indian Redcross	13,450		Indian Red Cross Society Fee	1,785	
Nss Fee	10,760		Students Welfare Fund(swf) Paid	2,975	
Sports Develp Fee	31,650		Teachers Welfare Fund(twf) Paid	2,975	
Sports Fee	22,600		University / Board Fees	68,100	75,835
Student Develp Fund	6,725				,
Teachers Development	6,725		" FINANCIAL CHARGES		
Tuition Fee(inst-1)	2,57,44,925		Bank Charges		492
Univ Development	1,01,750		, and the second		
Women Cell Fee	2,760	2,64,74,955	" GENERAL EXPENSES		
Women cen rec		_,- ,- ,-	Tuition Fee Refund 1		49,000
" UNIVERSITY FEES RECEIVED					
Univ-registration Fee		2,60,000	" REPAIR AND MAINTENANCE		
Omv-registration rec		_,,	Computer Maintenance	6,372	
" GENERAL INCOME			Other Repairs & Maintenance	43,567	49,939
Breakage Charges Received	991				
Registration Fee	20,500		" STUDENT ACTIVITIES EXPENSES		
Sponsorship Received	1,06,000		Conference/seminar Expenses	6,154	
Staff Bus Fare	49,700	1,77,191		17,270	
Stan Dus Pare	15,100	_,,	Function Expenses	2,36,272	
" INTEREST RECEIVED			Magazines Journals & News Papers	41,420	
Interest on SB		8,01,822		12,63,780	
interest on SB		0,01,011	Purchase Of Uniforms	4,54,402	
" FEE ADVANCES RECEIVED			Student Project Expenses	1,299	
Fee Advance		20,57,746		40,000	
ree Advance		20,01,11	Work Shop Expenses	10,789	20,71,386
" ADVANCE TO STAFFS					
Srinivasa C		30,000	" FEE ADVANCE ADJUSTED/REFUND		
Sillivasa C		00,000	Fee Advance		19,76,505
" ADVANCES RECEIVED (LIABILITY)			, , , , , , , , , , , , , , , , , , , ,		
Advance Received		3,52,500	" ADVANCES RECEIVED (LIABILITY)		
Advance Received		0,02,00	Advance Received		3,06,500
" STATUTORY LIABILITIES					
Salary Recovery - E S I	3,176		" STATUTORY LIABILITIES		-
Salary Recovery - L S I Salary Recovery - Lic	14,262		Salary Recovery - E S I	3,176	
	26,927		Salary Recovery - Lic	14,262	
Salary Recovery - P F	34,200		Salary Recovery - P F	26,927	
Salary Recovery - P T Salary Recovery - T D S	4,25,270	1	Salary Recovery - P T	34,200	
/	14,300	1	Salary Recovery - T D S	4,25,270	
Staff Association Fund	1,21,499	I .		14,300	
T D S (general) Recovery	1,21,499	0,55,00	T D S (general) Recovery	1,21,499	6,39,634
" INTRA TRUST RECEIPTS			1 D & (Bottotal) 1.000.01		1
		4,72	4 " ADVANCE TO STAFFS		
SJBIT - Kengeri		7,72	Srinivasa C		30,000
			OTHER CO.		
			" FIXED ASSETS		
			(As per Schedule)		2,30,542
			(no per benedule)		
			" CLOSING BALANCES		
			Canara Bank SB A/c No- 1176		4,14,52,53
			Canara Bank 65 M/ 6 No 1110		, , , , , ,
momay.		5,88,90,09	98 TOTAL		5,88,90,09
TOTAL		0,00,00,0	2022		

For S J B Institute of Technology - MBA

Authorised Signatory

Place : Kengeri
Date : 3 | 10 2 3

As per our report of even date annexed For Harish Vasanth & Associates

CHARTERED ACCOUNTANTS (Firm Registration No.012361S)

Partner

M No: 218217 UDIN:

S J B Institute of Technology-MBA A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023								
EXPENDITURE	AMOUNT(₹)	AMOUNT(₹)	INCOME	AMOUNT(₹)	AMOUNT(₹)			
O ESTABLISHMENT EXPENSES			By TUITION AND OTHER FEES					
Gross Salary	95,29,003		Application/prospectus Fee	61,000				
Group Gratuity Paid	22,47,642	1,17,76,645	Career Guidance Fee	4,970				
			Cultural Activities Fee	11,300				
" ADMINISTRATIVE EXPENSES			E Resource Consortium Fee	2,94,000				
Office Maintenance	2,23,089		E-learning Fee	76,800				
Printing & Stationery	2,932		Eligibility Fee	85,540				
Travelling & Conveyance	5,066	2,31,087	Indian Redcross	13,450				
			Nss Fee	10,760				
" FEE REMITTANCE TO GOVT.			Sports Develp Fee	31,650				
Indian Red Cross Society Fee	1,785		Sports Fee	22,600				
Students Welfare Fund(swf) Paid	2,975		Student Develp Fund	6,725				
Teachers Welfare Fund(twf) Paid	2,975		Teachers Development	6,725				
University / Board Fees	68,100	75,835	Tuition Fee(inst-1)	2,57,44,925				
,			Univ Development	1,01,750				
" FINANCIAL CHARGES			Women Cell Fee	2,760	2,64,74,955			
Bank Charges		492						
3			" UNIVERSITY FEES RECEIVED					
" GENERAL EXPENSES			Univ-registration Fee		2,60,000			
Tuition Fee Refund 1		49,000						
			" GENERAL INCOME					
" REPAIR AND MAINTENANCE			Breakage Charges Received	991				
Computer Maintenance	6,372		Registration Fee	20,500				
Other Repairs & Maintenance	43,567	49,939	Sponsorship Received	1,06,000				
0 4.44			Staff Bus Fare	49,700	1,77,191			
" STUDENT ACTIVITIES EXPENSES								
Conference/seminar Expenses	6,154		" INTEREST RECEIVED					
Faculty Development Programme	17,270		Interest on SB		8,01,822			
Function Expenses	2,36,272							
Magazines Journals & News Papers	41,420							
Placement Expenses	12,63,780							
Purchase Of Uniforms	4,54,402							
Student Project Expenses	1,299							
Student Troject Expenses Student Toppers Scholarship	40,000							
Work Shop Expenses	10,789	20,71,386	5					
WOLK OHOP Expenses	10,.05							
" DEPRECIATION		7,55,923	3					
" EXCESS OF INCOME OVER EXPENDITURE		1,27,03,66	1					
TOTAL		2,77,13,96	8 TOTAL		2,77,13,968			

For S J B Institute of Technology - MBA

Authorised Signatory

Place : Kengeri Date : 21/10/23 As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS

(Firm Registration No.01236/S)

Harish S G

Partner M No: 218217

S J B Institute of Technology - MBA A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

BALANCE SHEET AS ON 31ST MARCH, 2023

	BALANCE	SHEET AS ON	31ST MARCH, 2023		
LIABILITIES	AMOUNT(₹)	AMOUNT(₹)	ASSETS	AMOUNT(₹)	AMOUNT(₹)
CAPITAL FUND			FIXED ASSETS		
Add: INTRA TRUST RECEIPTS			(As per Schedule)		18,03,400
SJBIT - Kengeri		4,724			
			CURRENT ASSETS,LOAN AND AD	VANCE	-
GENERAL RESERVE FUND					
Opening Balance	2,96,56,667				
Add: Surplus During the Year	1,27,03,661		CASH AND BANK BALANCES		
CLOSING BALANCE		4,23,60,328	Cash at Bank		
			Canara Bank-1176		4,14,52,533
CURRENT LIABILITIES					
				a.	
FEE ADVANCES					
Opening Balance	3,99,005				
Add: Receipts During the year	20,57,746				
Less : Adjusted during the year	19,76,505	4,80,246			
		,			
OTHER ADVANCES			-	*	
Opening Balance	3,64,635				
Add: Receipts During the year	3,52,500				
Less: Adjusted during the year	3,06,500	4,10,635			
TOTAL		4,32,55,933	TOTAL		4,32,55,933

For S J B Institute of Technology - MBA

Authorised Signatory

Place: Kengeri
Date: 31/10/23

As per our report of even date annexed For Harish Vasanth & Associates

BENGALURU

CHARTERED ACCOUNTANTS (Firm Registration No. 01236.1S

Harish S G

Partner M No : 218217

S J B Institute of Technology-MBA A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

Schedule To Fixed Assets & Depreciation For the year ended 31st March 2023

	W.D.V as on	Addit	Additions		Total	Depreciation		W D V as on
Particulars	01.04.2022	>180 days	<180days	Deletion	Iotai	Rate	Amount	31.03.2023
		,						
Commutan								
	12 39 166			_	12,39,166	40%	4,95,666	7,43,500
-				_		40%	1,08,623	1,62,935
				_		40%	17,294	25,941
Printer & Scanner	43,233				10,200			,
	= == 0.10	17, 400	44.000		6 20 217	15%	92 374	5,45,943
Library Books	, ,	17,493	44,982	-				7,206
Projector					'			99,215
Teaching Aids	64,165		48,297	-	1,12,462	15%	13,247	99,210
Furniture & Fixtures								1 50 105
Furniture & Fixtures	69,604	1,19,770	-	-	1,89,374	10%	18,937	1,70,437
Plant and Machinery								
	54,833			-	54,833	15%		1
	1,899				1,899	15%	285	1,614
Tittoroom or rosephone mod discourse								
TOTAL	23,28,780	1,37,263	93,279	-	25,59,322		7,55,923	18,03,400
	Computer Computer Softwares Printer & Scanner Teaching Aids Library Books Projector Teaching Aids Furniture & Fixtures Furniture & Fixtures Furniture & Fixtures Plant and Machinery UPS Intercom & Telephone Instruments	Computer	Computer 12,39,166 Softwares 2,71,558 Printer & Scanner 43,235	Computer 12,39,166 Softwares 2,71,558 Printer & Scanner 43,235 Teaching Aids Library Books 5,75,842 17,493 44,982 Projector 8,478 Teaching Aids 64,165 48,297 Furniture & Fixtures 69,604 1,19,770 - Plant and Machinery UPS 54,833 Intercom & Telephone Instruments 1,899	Computer 12,39,166	Computer 12,39,166	Computer 12,39,166 - 12,39,166 - 12,39,166 40% Softwares 2,71,558 - 2,71,558 40% Printer & Scanner 43,235 - 43,235 40% Teaching Aids	Computer 12,39,166



For S J B Institute of Technology - MBA

Authorised Signatory



No 218, J P Royale, 5th Floor (501), Sampige Road, Malleshwaram, Bengaluru - 560 003

INDEPENDENT AUDITOR'S REPORT

To
The Board of Trusteess
SRI ADHICHUNCHANGIRI SHIKSHANA TRUST®
SJB Institute of Technology, Kengeri.

We have audited the accompanying financial statements SJB Institute of Technology, Kengeri, A Unit of Sri Adichunchanagiri Shikshana Trust® ("the Trust"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2022.

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2022, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. 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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Trust's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on other Legal and Regulatory Requirements

We report that:

- a. we have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by the law have been kept by the Trust so far as appears form our examination of those books;
- c. The Financial Statements dealt with by this report are in agreement with the books of accounts;

For Harish Vasanth & Associates

BENGALURU

ered Accou

Chartered Accountants

Harish S G

Partner

M No: 218217

Date: 30/09/2022 Place: Bengaluru

UDIN: 22218217BEEAAY7958.

S J B INSTITITE OF TECHNOLOGY A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS OPENING BALANCES Canara Bank SB A/c- 02 Bus/Transport Fee	AMOUNT(₹) 23,64,87,039	AMOUNT(₹)		PAYMENTS CSTABLISHMENT EXPENSES Gross Salary	AMOUNT(₹) 17,24,04,308	AMOUNT(₹)
Canara Bank SB A/c- 02 Bus/Transport Fce					17,24,04,308	
Canara Bank SB A/c- 02 Bus/Transport Fce		1		Gross Salary		
Bus/Transport Fce	14 00 050	1			71,12,436	
Dub/ 11000 11 0014 (ND)	14,20,052			Group Gratuity Paid	5,48,800	
Canara Bank SB A/c-3914 (NB)	4,15,365	l		Guest Lecturer Salary		
Canara Bank SB A/c-4792	2,03,140			Provident Fund	26,77,401	
Canara Bank SB A/c-976 (HRD)	75,59,614	24,60,85,210		Remuneration Paid	3,87,473	10.26 10.510
Canara Bank SB A/C-910 (The)				E S I Contribution	4,89,092	18,36,19,510
MATTER OF STATE OF THE PER						
TUITION & OTHER FEE	3,12,000		"	ADMINISTRATIVE EXPENSES		
Application Fee	14,51,000			Advertisement Charges	1,89,293	,
Bus/Transport Fee	8,34,26,858			Campus Management Solution Expenses	2,30,850	
College Fee				Electricity Charges	82,51,396	1
Elibility Fee	4,56,800			E-tds Filing Charges	24,900	1
Fee Fine	12,761			Examination Expenses	2,33,462	
Identity Card Fee	300				4,44,766	
Indian Red Cross Membership Fee	1,16,550			Office Maintenance	19,714	
Placement & Soft Skill Training	10,000			Postage & Courier Charges	6,12,526	
Sports & Games	2,33,650			Printing & Stationery		
Tuition Fee	32,85,87,991		1	Refreshment Charges	1,66,112	
	8,60,000	41,54,67,910		Security Service Charges	27,14,453	1
University Registration Fee	0,00,00			Telephone Charges	82,446	
TOTAL PROPERTY.				Transportation Charges	35,66,594	
UNIVERSITY FEE COLLECTION	46,670			Travelling & Conveyance	15,099	20.22 20.220 00.000
Carrier Guidence & service Fund			1	Water Charges	26,480	1,65,78,091
Cultural Activities	1,16,745					
E- Resourree Consortium Fee	17,55,600		11	FEE REMITTANCE TO GOVT.		
E-learning Fees	7,19,000			Affiliation Fee Paid	7,70,000	
NSS Fee	93,676		1		25,000	
Sports Development Fees	3,50,475		1	Comed-k Fee Paid	29,505	
Sports Fees	300			Indian Red Cross Society	7,341	
Student Development Fee	58,425		1	Registration Fee Paid		
Teachers Development Fee	58,425		1	Students Welfare Fund Paid	49,175	
	11,67,000		1	Teachers Welfare Fund Paid	49,175	
University Development Fee	23,360	43,89,676		Membership Fee Paid	2,58,700	
Women Cell Fee	20,000	1,		University / Board Fees	53,27,685	65,16,581
				,		
" GENERAL INCOME	64.460		10	FINANCIAL CHARGES		
Breakage Charges Received	64,462			Bank Charges		8,599
Certificate Course Fee	10,51,001		1	Daik Charges		
College Fee	3,38,870			PURCHASE OF STUDENTS MATERIALS		
Consultation Charges Received	60,789		100			10,25,442
Gymnicium	1,76,750			Purchase Of Blue Book & Practical Book		20,20,
Iece Registration Fee	8,760					
International Conference Iciic Reg Fee	19,71,332		"	RATES AND TAXES	0.500	
	7,18,016		1	Professional Tax (Institution)	2,500	
Other Fee (sal Recoveries)	19,625			Property Tax	38,12,227	38,14,727
Other Income	1,00,850					
Registration Fee				REPAIRS AND MAINTENANCE		
Sale Of Old Batteries	2,26,000		1	Annual Maintenance(AMC)	20,59,713	1
Sale Of Scraps/old News Papers	30,313			Borewell Repair & Maint Charges	2,61,912	2
Staff Bus Fee	5,20,800	52,87,56	°		44,53,320	
				Building Maintenance	1,80,10	
" GOVT./UNIVERSITY GRANTS			1	Computer Maintenance	3,91,168	
Entrepreneurship Dev Institution Of India	Gr 2,14,000			Electrical Maintenance	19,69,46	
Sports Grants Received	1,24,982	3,38,98	2	Garden Maintenance		
Sports Grants Reserved				General Repairs & Maintenance	7,89,569	
" INTEREST RECEIVED				Generator Maintenance	11,21,23	
		60,00,50	7	House Keeping Charges	36,16,94	
Interest On SB				Lift Maintenance	45,63	
			1	Software Maintenance	8,85,00	0
" PROFIT ON SALE OF ASSETS		74,20	06	Ups Maintenance	3,36,05	4
Profit on Sale of Vehicle		1.4,20	-	Xerox Maintenance	47,91	
				ACION III MILLIONIO	,	
" ADVANCE FOR EQUIPMENTS				STUDENTS ACTIVITIES EXPENSES		1
Cns Infotech	40,00,00		1 "		6,02,38	2
Milenium Technologies (i) Ltd	16,60,00			Function Expenses	13,63,42	
Srit Infosystems (p) Ltd.,	1,16,29,38	5 1,72,89,38	35	Internet/Website Charges	1,46,80	
Orit imodjotomo (l/) benij				Journals/ Subcription		
" ADVANCE FOR MATERIALS				News Paper Charges	20,37	
		7,00,0	00	Placement & Soft Skill Expenses	2,98,06,13	
Doe Cards Solutions (P) Ltd.,		1	1	Pooja Expenses	75,07	
				Sports Expenses	2,40,52	
" ADVANCE TO CONTRACTORS	4 90 75	55		Student Activities Expenses	31,29	01
Ethnotech Academic Solutions	4,82,75		14	Student Internship Pro. Expenditure	5,13,80	01
Sthavara Projects India (P) Ltd	45	4,83,2	-7	Student Project Expenses	36,00	
				Ordiner Project Expenses		
	1	1	1			
" ADVANCE TO OTHERS						
" ADVANCE TO OTHERS New Link Technologies Bangalore (p) Ltd.	1,00,00,00					
New Link Technologies Bangalore (p) Ltd.	., 1,00,00,00 55,00		000	onth &	1	
* ADVANCE TO OTHERS New Link Technologies Bangalore (p) Ltd. Technical Institute for Engineering				BALANCE C/F	1000	26,05,56,78

## SALE OF VEHICLE Vehicle TATA - 709	11,23,232 4,20,027
SALE OF VEHICLE Vehicle TATA - 709	
Alumini Association Fund Fee Advance ADVANCES RECEIVED (LIABILITY) Advance Received	4,20,027
ADVANCES RECEIVED (LIABILITY) Advance Received 31,18,076 Lab Maintenance - EEE Dept. Lab Maintenance - ISE Dept. 72,775 Lab Maintenance - Mech Dept. 4,884	4,20,027
" CAPITAL GRANT RECEIVED	4,20,027
Grants (Indian National Science Academy) Grants (VTU) 2,15,966 60,000 2,75,966 Lab Maintenance - Physics Dept 43,847	
" OUTSTANDING LIABILITIES Retention Money " CONFERENCE/WORKSHOP /SEMINAR Conference/workshop (Basic Science) 11,851 Conference/workshop (Cse Dept.) 3,000 Conference/workshop (Ece Dept.) 32,269	
STATUTORY LIABILITIES 1,04,580 Conference/workshop (Ise Dept.) 221	16,37,241
Salary Recovery - P T 6,89,600 International Conference reaction	25,00,000
Staff Association Fund 2, 4, 400 35,58,655 1,55,18,412 Fee Refunds Made Tuition Fee Refund 2,64,926 Carrier Guidence & Service Fund 60 70,840 College Fee 1,55,18,412 College Fee College Fee 1,55,18,412 College Fee 1,55,18,412 College Fee College Fee 1,55,18,412 College Fee	
E- Resource Consortium Fee 2,250 E- Resource Consortium Fee 6,000 E- Resource Consortium Fee 3,000 E- Resource Consortium Fee 150 Indianred Cross Membership Fee 1,000 Indianred Cross Membership Fee 1,000	
Sports And Games 300 Sports Development Fees 450 Student Development Fee 75 Teachers Development Fee 75	
Tution Fee 81,000 University Development Fee 1,500 University Registration Fee 9,000 Women Cell Fee 30	4,39,926
" FEE ADVANCES / DEPOSITS Alumini Association Fund 35,000 Fee Advance 3,68,65,945	3,69,00,945
" ADVANCES RECEIVED (LIABILITY) Advance Received	57,57,185
" CAPITAL GRANT RECEIVED Grants (Indian National Science Academy)	2,15,966
" DEPOSITS RECEIVED Security Deposit Received " STATUTORY LIABILITIES	60,000
Salary Recovery - E S I	
T D S (General) Recovery 35,58,653	1,55,18,412
151-SACST - Kengeri 9,26,00,000 17-SACST - B.G. Nagara 1,98,00,00 154-SJBIT - MBA Kengeri 19,23,16	11,43,23,169
76,83,98,697 BALANCE C/F	43,94,52,891
BALANCE C/F 10,50,20,071 BENGAURU Range de Account	Contd3

_		76,83,98,697	BALANCE B/F		43,94,52,891
1	BALANCE B/F	76,83,96,097	" ADVANCE FOR EQUIPMENTS		
1			Cns Infotech	65,28,350	
			Srit Infosystems (p) Ltd.,	1,33,69,385	1,98,97,735
	1		" ADVANCE FOR MATERIALS		
١		9	Doe Cards Solutions (p) Ltd.,		7,00,000
			Doe Cards Solddons (p) Edd.,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
			" ADVANCE TO CONTRACTORS		
1			Ethnotech Academic Solutions	4,65,055	100 00000000000000000000000000000000000
1	,		Sthavara Projects India (P) Ltd	459	4,65,514
			" ADVANCE TO OTHERS		
1			New Link Technologies Bangalore (p) Ltd.,		1,00,00,000
			Their blank recommendates are given by		
-			" FIXED ASSETS		
			(As per schedule)		4,45,23,031
			" CLOSING BALANCES		
			Canara Bank SB A/c- 02	25,00,06,474	
			Canara Bank SB A/c - 1150	16,32,289	
			Canara Bank SB A/c-3914 (NB)	10,66,214	
			Canara Bank SB A/c-4792	5,18,122	
			Canara Bank SB A/c-976 (HRD)	1,36,426	25,33,59,526
			00000000000000000000000000000000000000		
	TOTAL	76,83,98,697	TOTAL		76,83,98,697

or S J B INSTITITE OF TECHNOLOGY

mised sime Authorised Signatory

Place: Kengeri Date: 30 09 19033

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No.0133115)

BENGALURU

Garlered Accoun

Harish S G

Partner M No : 218217 UDIN:

S J B INSTITITE OF TECHNOLOGY

A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City

Uttarahalli Road, Adjacent to Abhiman Studio,

Kengeri, Bangalore - 560 060.

Income & expenditure account for the year ended 31st march 2022

					INCOME	AMOUNT(₹)	AMOUNT(₹)
	EXPENDITURE	AMOUNT(₹)	AMOUNT(₹)	Du A-	INCOME oplication Fee	AMOON IN	
To E	STABLISHMENT EXPENSES			ву А	Application Fee	3,12,000	
	Gross Salary	17,24,04,308			Bus/Transport Fee	14,51,000	
	Group Gratuity Paid	71,12,436			College Fee	8,34,26,858	
	Guest Lecturer Salary	5,48,800		1	Elibility Fee	4,56,800	
	Provident Fund	26,77,401			Fee Fine	12,761	
	Remuneration Paid	3,87,473	10.06.10.510		Identity Card Fee	300	
	E S I Contribution	4,89,092	18,36,19,510	1	Indian Red Cross Membership Fee	1,16,550	1
				1	Placement & Soft Skill Training	10,000	1
" "	ADMINISTRATIVE EXPENSES				Sports & Games	2,33,650	
	Advertisement Charges	1,89,293		1	Tuition Fee	32,85,87,991	
	Campus Management Solution Expenses	2,30,850		1	University Registration Fee	8,60,000	41,54,67,910
	Electricity Charges	82,51,396			Oniversity region and		
	E-tds Filing Charges	24,900		" x	INIVERSITY FEE COLLECTION		
	Examination Expenses	2,33,462		1	Carrier Guidence & service Fund	46,670	
	Office Maintenance	4,44,766			Cultural Activities	1,16,745	
	Postage & Courier Charges	19,714			E- Resource Consortium Fee	17,55,600	
	Printing & Stationery	6,12,526	1		E-learning Fees	7,19,000	
	Refreshment Charges	1,66,112			NSS Fee	93,676	
	Security Service Charges	27,14,453				3,50,475	
1	Telephone Charges	82,446			Sports Development Fees	300	
1	Transportation Charges	35,66,594			Sports Fees	58,425	
1	Transportation Charges Travelling & Conveyance	15,099		.	Student Development Fee	58,425	
1		26,480	1,65,78,091	1	Teachers Development Fee	11,67,000	
1	Water Charges				University Development Fee	23,360	43,89,676
1	FEE REMITTANCE TO GOVT.			1	Women Cell Fee	20,000	1
"		7,70,000		1			
1	Affiliation Fee Paid	25,000	1	"	GENERAL INCOME	64,462	
1	Comed-k Fee Paid	29,50			Breakage Charges Received	10,51,001	
1	Indian Red Cross Society	7,34			Certificate Course Fee	3,38,870	
1	Registration Fee Paid	49,17			College Fee		
	Students Welfare Fund Paid	49,17			Consultation Charges Received	60,789	1
	Teachers Welfare Fund Paid	2,58,70			Gymnicium	1,76,750	
	Membership Fee Paid	53,27,68		31	Ieee Registration Fee	8,760	
	University / Board Fees	00,27,00			Other Fee (sal Recoveries)	7,18,016	
					Other Income	19,625	
u	FINANCIAL CHARGES		8,59	99	Registration Fee	1,00,850	
	Bank Charges		, , , ,		Sale Of Old Batteries	2,26,00	
				1	Sale Of Scraps/old News Papers	30,31	
п	PURCHASE OF STUDENTS MATERIALS		10,25,4	42	Staff Bus Fee	5,20,80	52,87,568
	Purchase Of Blue Book & Practical Book		10,20,				
			1		GOVT./UNIVERSITY GRANTS		
"	RATES AND TAXES	0.5	,,,		Entrepreneurship Dev Institution Of Ir	di 2,14,00	
	Professional Tax (Institution)	2,50		07	Sports Grants Received	1,24,98	3,38,982
	Property Tax	38,12,2	30,14,7	21	Sports starre		
	Troporty			11	INTEREST RECEIVED		
١.,	REPAIRS AND MAINTENANCE				Interest On SB		60,00,507
	Annual Maintenance(AMC)	20,59,7			interest on ob	-	
	Borewell Repair & Maint Charges	2,61,9		١.,	PROFIT ON SALE OF ASSETS		
	Building Maintenance	44,53,3		\ "	Profit on Sale of Vehicle		74,20
	Computer Maintenance	1,80,1		1	FIGHT OH Sale of Vernois		
	Electrical Maintenance	3,91,1					
		19,69,4					
	Garden Maintenance General Repairs & Maintenance	7,89,	662			1	
1	General Repairs & maintenance	11,21,3	233	1		- 1	
	Generator Maintenance	36,16,		١			
	House Keeping Charges	45,					
	Lift Maintenance	8,85,					
	Software Maintenance	3,36,	054				
	Ups Maintenance		917 1,61,58,	,019		1	
	Xerox Maintenance	11,					
	The state of the s	1		1			
	" STUDENTS ACTIVITIES EXPENSES	6,02	382	1			
	Function Expenses	13,63		1			
	Internet/Website Charges	1,46					
	Journals/ Subcription		379				
	News Paper Charges	2,98,06		1			
Store	Placement & Soft Skill Expenses		,075				
i	Pooja Expenses		,528				1
1	Sports Expenses		,291				
-	Student Activities Expenses		,801	1			
	Student Internship Pro. Expenditure		3,28,35	5.819			
1	Student Project Expenses	36	5,20,00	,		-	40 15 50 5
	I amount of the second of the				- in internal of the	in & die	43,15,58,8
			26,05,50	6,788	BALANCE C/F	30	Contd.

			2~		43,15,58,849
BALANCE B/F		26,05,56,788	BALANCE B/F		40,10,00,049
VEHICLE MAINTENANCE		1			
· Fuel For Vehicle	6,61,513	1			
Vehicle Insurance	1,52,702				
Vehicle Spares & Repair Charges	3,09,017	11,23,232		=	
vernete opares = 115pm					
LAB MAINTENANCE					
Lab Maintenance - CSE Dept.	5,802	1			
Lab Maintenance - ECE Dept	80,444	1			
Lab Maintenance - EEE Dept.	1,99,855	1			
Lab Maintenance - ISE Dept.	72,775	1		1	
Lab Maintenance - Mech Dept.	4,884	(E)			
Lab Maintenance - Physics Dept	12,420				
Lab Maintenance -Civil Dept	43,847	4,20,027			
Day maintenance sun = -p-					
CONFERENCE/WORKSHOP/SEMINAR	1				
Conference/workshop (Basic Science)	11,851	1			
Conference/workshop (Cse Dept.)	3,000				
Conference/workshop (Ece Dept)	32,269				
Conference/workshop (Ise Dept.)	221				
Conference/workshop(Eee Dept.)	12,900				
Faculty Development Programme Exp	1,35,500				
International Conference Iciic	14,41,500	16,37,241			
International Conference lene					
" GRANTS GIVEN TO OTHERS					
SAC Math Branch		25,00,000			
SAC Math Branch					
" Fee Refunds Made					
Tuition Fee Refund	2,64,926				
Carrier Guidence &service Fund	60				
	70,840				
College Fee	150				
Cultural Activities E- Resourrce Consortium Fee	2,250				
	6,000				
E-learning Fees	3,000				
Elibility Fee	150		1		
Indianred Cross Membership Fee	120			*	
Nss Fee	300		l .		
Sports And Games	450				1
Sports Development Fees	75				1
Student Development Fee	75				
Teachers Development Fee	81,000				
Tution Fee	1,500			1	
University Development Fee	9,000	1			
University Registration Fee	30	4,39,926	6		
Women Cell Fee	00	1			
		2,21,60,77	s		
" DEPRECIATION					
THE PROPERTY OF THE PROPERTY O		14,27,20,85	•		
" EXCESS OF INCOME OVER EXPENDITURE					40 15 50 04
		43,15,58,84	TOTAL		43,15,58,84

For S J B INSTITUTE OF TECHNOLOGY

mmm **Authorised Signatory**

Place: Kengeri Date: 30 09 3002

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS
(Firm Registration, 18:012.0818)

BENGALURU

Romered Account

Harish S G Partner M No : 218217 UDIN:

S J B INSTITITE OF TECHNOLOGY A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

BALANCE SHEET AS ON 31ST MARCH, 2022

	BALANC		N 31ST MARCH, 2022	A RECTINITIES	AMOUNT(₹)
LIABILITIES	AMOUNT(₹)	AMOUNT(₹)	ASSETS	AMOUNT(₹)	AMOUNT()
CORPUS FUND			FIXED ASSETS		13,54,70,364
Opening Balance	33,79,53,173		(As per Schedule 1)		20,0 1,1 5,2 5 1
Add: Surplus During the year	14,27,20,859				
	48,06,74,032		CURRENT ASSETS,		
Less: INTRA TRUST RECEIPTS			LOANS AND ADVANCES		16,58,202
151-SACST - Kengeri	9,26,00,000		Electricity Deposit		20,000,000
17-SACST - B.G. Nagara	1,98,00,000		TO AND ADVANCES		
154-SJBIT - MBA Kengeri	19,23,169		LOANS AND ADVANCES		61,08,350
	11,43,23,169	36,63,50,863	(As per Schedule 3)		01,00,000
CURRENT LIABILITIES					
BUS DEPOSIT			CASH AND BANK BALANCES	25,00,06,474	
(As per Schedule 2)		4,72,500	Canara Bank SB A/c- 02	16,32,289	
			Canara Bank SB A/c -1150	10,66,214	
ALUMINI ASSO. FUND			Canara Bank SB A/c-3914 (NB)	5,18,122	
Opening Balance	35,000		Canara Bank SB A/c-4792 Canara Bank SB A/c-976 (HRD)	1,36,426	25,33,59,526
Add:Receipts During the Year	8,500			1,00,120	20,00,00,020
Less: Paid During the Year	35,000	8,500			
FEE ADVANCE					
Opening Balance	1,45,03,874				
Add: Receipts During the year	4,24,99,549				
Less: Adjusted during the year	3,68,65,945	2,01,37,478			
GRANTS RECEIVED					
(As per Schedule 4)		5,53,759			
ADVANCE RECEIVED			1		-
Opening Balance	1,12,01,708		1		
Add: Received During the year	31,18,076	07.00.70			
Less: Paid During the Year	57,57,185	85,62,599	'		
OUTSTANDING LIABILITIES					
Retention Money	5,05,742				
Gifts Awards & Prizes	5,000	5,10,74	4		
			MOMAT.		39,65,96,441
TOTAL		39,65,96,44	1 TOTAL		1

for S J B INSTITITE OF TECHNOLOGY

Authorised Signatory

Place: Kengeri
Date: 30 09 000

As per our report of even date annexed For Harish Vasanth & Associates

BENGALURU

CHARTERED ACCOUNTANTS (Firm Registration No.0123618

Harish S G

Partner M No: 218217

S J B INSTITITE OF TECHNOLOGY A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

1.Schedule To Fixed Assets & Depreciation For the year ended 31st March 2022

									W D V as on
1.	- 11 1	W.D.V as on			Deletion	Total	Rate	Amount	31.03.2022
0	Particulars	01.04.2021	>180 days	<180days					
	Land & Buildings				1	19,76,784	5%	97,859	18,78,925
	Borewell	19,37,584		39,200	-	85,39,133	5%	4,26,957	81,12,176
	Building	85,39,133		1	-	6,80,727	5%	34,036	6,46,691
2	Play Ground	6,80,727				0,00,121	370		-
3	Play Ground				1			_	- 1
	- " " Bi-itimos		1			10 106	100/	33,36,831	3,01,73,305
	Furniture & Fixtures	3,25,91,484	6,35,000	2,83,652	-	3,35,10,136	10%	2,66,261	31,21,540
	Furniture & Fixtures	8,35,414	11,02,000	14,50,387		33,87,801	10%	2,00,201	01,22,010
5	Electrical Fittings	0,00,121						-	
							/	2,86,737	16,24,841
	Office Equipments	19,11,578			-	19,11,578	15%		1,09,76,780
	Air Conditioner	5,04,563		1,14,03,137	-	1,19,07,700	15%	9,30,920	60,328
	Office Equipments	70,974			-	70,974	15%	10,646	1,15,375
	Musical Instruments	88,771	46,964		-	1,35,735	15%	20,360	
	Camera		40,501		-	6,71,738	15%	1,00,761	5,70,977
10	CCTV Systems	6,71,738			-	9,481	15%	1,422	8,059
11	Television	9,481			- 1	14,992	15%	2,249	12,743
12	Mobile Phones	14,992	0.004		_	1,47,373	15%	22,106	1,25,267
13	Intercom	1,39,349			-	3,10,024		46,504	2,63,520
	Water Filter	3,10,024			-		1	-	-
-					1 - 1		1	-	-
TV	Computers			15 00 174		35,43,575	40%	11,10,795	24,32,780
	Software	18,80,601		15,33,174	1	2,60,85,940			
	6 Computers	58,72,555	1,23,475	2,00,89,910	-	2,00,00,510	, ,,,,	-	-
10	Compaters						1	_	-
v	Teaching Aids					36,83,35	3 15%	5,15,846	31,67,513
	7 Library Books	26,92,750	5,01,836	4,88,772	2 -	2,68,29	- 1		
	8 Sports Materials	2,68,29			-	2,39,58		"	
-	1	2,39,58	5		-			"	
1		1,79,91,60		32,60,250	- 1	2,12,51,85		-	
2	0 Lab Equipments	69,53,09			-	69,53,09			
	1 R & D Lab Equipment	31,34,10		1,29,92	0 -	33,53,75		4,95,52	12,60,540
	2 Projector	12,60,54			-	12,60,54		46 00	
	Patents (WIP)	1,52,80		3,19,78	0 -	4,72,58			
	Photo Copier	2,34,77		4,57,25	0 -	6,92,02			AND THE PROPERTY OF THE PARTY O
	Printers & Scanner	30,15,40				37,76,48	0 159	% 5,29,26	4 32,47,210
12	26 Teaching Aids	30,13,40	2,01,57	-				-	-
									74,52,979
١,	VI Vehicles	87,68,21				87,68,2			
	27 Car				3,00,794		(0) 15		0.14.860
	28 TATA - 709	3,00,79			-	2,52,7	87 15	% 37,9	2,14,869
	29 Buses	2,52,78	01					-	-
								-	0.077
1	VII Plant & Machinery		00		-	11,6		1,7	
1	30 Hostel Equipments	11,6			-	17,23,8		2,58,5	
	31 Electrical Equipments	17,23,8			-	19,62,8		5% 2,94,4	
accord.	32 Generator	19,62,8		11,15,9	01 -	63,08,5		8,62,5	
	33 UPS	47,79,7		20 11,13,9	V1 _	23,2		5% 3,4	
	34 Diesel Tank	23,2				27,38,6		5% 4,10,8	
	35 Sound System	25,97,8		63	_	6,96,9		5% 1,04,5	5,92,37
1000	36 Lift	6,96,9			1	2,89,2		5% 43,3	
Ti.	Di Li'- Beninmente	2,89,2	218					2,21,60,7	
+	TOTAL	onlin &11,34,08,9	002 34,55,5	96 4,10,67,4	35 3,00,79	4 13,70,00			
3	101111	Star ax XXV				/)		

For S J'B INSTITUTE OF TECHNOLOGY

Authorised Signatory



No 218, J P Royale, 5th Floor (501), Sampige Road, Malleshwaram, Bengaluru - 560 003

INDEPENDENT AUDITOR'S REPORT

To The Board of Trusteess SRI ADHICHUNCHANGIRI SHIKSHANA TRUST® SJB Institute of Technology- M.Tech, Kengeri.

We have audited the accompanying financial statements of SJB Institute of Technology- M.Tech, Kengeri, A Unit of Sri Adichunchanagiri Shikshana Trust® ("the Trust"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2022.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2022, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. 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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Trust's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on other Legal and Regulatory Requirements

We report that:

- a. we have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by the law have been kept by the Trust so far as appears form our examination of those books;
- c. The Financial Statements dealt with by this report are in agreement with the books of accounts;

For Harish Vasanth & Associates

Chartered Accountants 4,

Harish S G

Partner

M No: 218217 Date: 30/09/2022 Place: Bengaluru

UPIN: 22218217BEDZAG5336.

S J B Institute of Technology-M.Tech
A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®
BGS Health & Education City
Uttarahalli Road, Adjacent to Abhiman Studio,
Kengeri, Bangalore - 560 060.

PECEIPTS AND PA	YMENTS ACCO	UNT FOR THE	YEAR ENDED 31ST MARCH 2022	TANGUNIT/EN	AMOUNT(₹)
RECEIPTS	AMOUNT(₹)	AMOUNT(₹) I	PAIMENIS	AMOUNT(₹)	AMOUNT(K)
O OPENING BALANCES Cash at Banks Canara Bank A/c No-03	92,54,805	92,54,805	By FEE REMITTANCE TO GOVT. Red Cross Fee Paid Students Welfare Fund(SWF) Paid Teachers Welfare Fund(TWF) Paid	585 975 975	
TUITION & OTHER FEE Application Fee College Fee	18,500 21,91,170		University / Board Fees " FINANCIAL CHARGES	1,21,975	1,24,510
Elibility Fee Fee Fine Red Crass Membership Fee	4,000 10 2,200		Bank Charges " ADVANCES RECEIVED (LIABILITY) Advance Received		7,00,410
Sports & Games Tuition Fee University Registration Fee	4,400 73,22,350 16,000	95,58,630	A DEPOSITE		9,45,190
" UNIVERSITY FEE COLLECTION Carrier Guidance & Service Fund Cultural Activities Fee	880 2,200 4,000		" FIXED ASSETS (As per Schedule)		36,059
E-Learning Fee E-Resource Consortium Fee NSS Fee Sports Development Fee	1,53,000 1,760 6,600		" CLOSING BALANCES Canara Bank A/c No-1178		1,93,43,908
Student Development Fee Teachers Development Fee University Development Fund Women Cell Fee	1,100 1,100 22,000 440				
" GENERAL INCOME College Fee		1,34	77		
" INTEREST RECEIVED Interest on SB		3,55,34	7		
" FEE ADVANCES / DEPOSITS Fee Advance		9,69,53	30		
" ADVANCES RECEIVED (LIABILITY) Advance Received		8,17,4			2,11,50,14
TOTAL		2,11,50,14	101AL		, , , , , , , , , , , , , , , , , , , ,

or S J B Institute of Technology (Examination Account)

furming **Authorised Signatory**

Place: Kengeri Date: 30 09 収の及え

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No 019361S)

BENGALURU

Garlered Accoun

Harish S G

Partner M No: 218217

S J B Institute of Technology-M.Tech A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

IDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURE	INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022							
To FEE REMITTANCE TO GOVT. Red Cross Fee Paid Students Welfare Fund(SWF) Paid Teachers Welfare Fund(TWF) Paid University / Board Fees 1,24,510 Teachers Welfare Fund(TWF) Paid University / Board Fees 1,24,510 Teachers Welfare Fund(TWF) Paid University / Board Fees 1,24,510 Teachers Welfare Fund(TWF) Paid University / Board Fees 1,24,510 Teachers Welfare Fund(TWF) Paid University / Board Fees 1,24,510 Teachers Welfare Fund(TWF) Paid University / Board Fees 1,24,510 Teachers & Games 1,24,510 Teac			AMOUNT(₹)	INCOME	AMOUNT(₹)	AMOUNT(₹)		
# DEPRECIATION # EXCESS OF INCOME OVER EXPENDITURE # EXCESS OF INCOME OVER EXPENDITURE # UNIVERSITY FEE COLLECTION Carrier Guidance & Service Fund Cultural Activities Fee E-Learning Fee F-Resource Consortium Fee NSS Fee Sports Development Fee Student Development Fee University Development Fee 1,100 Teachers Development Fund Women Cell Fee # GENERAL INCOME College Fee # INTEREST RECEIVED Interest on SB # OTAL 1,01,08,404	To FEE REMITTANCE TO GOVT. Red Cross Fee Paid Students Welfare Fund(SWF) Paid Teachers Welfare Fund(TWF) Paid University / Board Fees " FINANCIAL CHARGES	585 975 975	1,24,510	Application Fee College Fee Elibility Fee Fee Fine Red Crass Membership Fee Sports & Games Tuition Fee	21,91,170 4,000 10 2,200 4,400 73,22,350	95 58 630		
University Development Fund 22,000 440 1,93,080 Women Cell Fee	" DEPRECIATION			" UNIVERSITY FEE COLLECTION Carrier Guidance & Service Fund Cultural Activities Fee E-Learning Fee E-Resource Consortium Fee NSS Fee Sports Development Fee Student Development Fee	880 2,200 4,000 1,53,000 1,760 6,600	30,00,000		
College Fee				University Development Fund	22,000	1,93,080		
Interest on SB 3,55,347						1,347		
						3,55,347		
	THE ATLANT		1,01,08,404	TOTAL		1,01,08,404		

For S J B Institute of Technology-M.Tech

mmm **Authorised Signatory**

Place: Kengeri

Date: 30/09/2022

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS (Firm Registration No.012361S)

BENGALURU

Bolleted Accoun

Harish S G Partner

M No: 218217

S J B Institute of Technology-M.Tech A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® BGS Health & Education City

Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

BALANCE SHEET AS ON 31ST MARCH 2022

BALANCE SHEET AS ON SIST MARKOT 2022									
LIABILITIES	AMOUNT(₹)	AMOUNT(₹)	ASSETS	AMOUNT(₹)	AMOUNT(₹)				
CORPUS FUND Opening Balance	95,64,737		FIXED ASSETS (As per Schedule)		4,57,988				
Add: Excess of Income over Expenditure	99,04,660	1,94,69,397	CURRENT ASSETS LOANS AND ADVANCES						
FEE ADVANCE Opening Balance Add: Receipts During the year Less: Adjusted During the year	1,35,160 9,69,530 9,45,190	1,59,500	CASH AND BANK BALANCES Canara Bank-1178		1,93,43,908				
OTHER ADVANCE RECEIVED Opening Balance Add: Receipts During the year Less: Refunded During the year	56,000 8,17,410 7,00,410	1,73,000							
TOTAL		1,98,01,897	TOTAL		1,98,01,897				

For S J B Institute of Technology-M. Tech

Authorised Signatory

Harish S G Partner M No: 218217

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS

BENGALURU

(Firm Registration No.012361S)

UDIN:

Place: Kengeri Date: 30/09/2022

S J B Institute of Technology-M.Tech A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ® BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

Schedule To Fixed Assets & Depreciation for the year ended 31st March 2022

W.D.V. as on Additions Deletions Total Depreciation											
SI.	D- whi avriage	W.D.V as on			Deletions Total		Rate	Amount	31.03.2022		
No	Particulars	01.04.2021	>180 days	<180days_							
	COMPUTER Computer	20	-	-	-	20	40%	8	12		
	TEACHING AIDS Library Books	4,92,255	17,182	18,877	-	5,28,314	15%	77,831	4,50,482		
3	EQUIPMENTS Electrical Equipments	8,815	-	-		8,815	15%	1,322	7,493		
_	TOTAL	5,01,090	17,182	18,877	-	5,37,149		79,162	4,57,988		
	TOTAL	1.00	and the same of th	and the same of th							

For S J B Institute of Technology-M. Tech

Authorised Signatory



No 218, J P Royale, 5th Floor (501), Sampige Road, Malleshwaram, Bengaluru - 560 003

INDEPENDENT AUDITOR'S REPORT

To
The Board of Trusteess
SRI ADHICHUNCHANGIRI SHIKSHANA TRUST®
SJB Institute of Technology MBA, Kengeri.

We have audited the accompanying financial statements SJB Institute of Technology MBA, Kengeri, A Unit of Sri Adichunchanagiri Shikshana Trust® ("the Trust"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended 31st March 2022.

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at March 31, 2022, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. 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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Trust's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Report on other Legal and Regulatory Requirements

We report that:

- a. we have obtained all the information and explanations which to the best of our knowledge and belief very necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by the law have been kept by the Trust so far as appears form our examination of those books;
- c. The Financial Statements dealt with by this report are in agreement with the books of accounts;

For Harish Vasanth & Associates

Chartered Accountants

Harish S G

Partner

M No: 218217

Date: 30/09/2022 Place: Bengaluru

UDIN: 22218217 BEEBHB 7153.

S J B Institute of Technology-MBA A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS A	ND PAYMENTS	S ACCOUNT F	OR THE YEAR ENDED 31ST MARCH 20 PAYMENTS	AMOUNT(₹)	AMOUNT(₹)
RECEIPTS	AMOUNT(₹)	AMOUNT(₹)	by ESTABLISHMENT EXPENSES		
To OPENING BALANCES			Gross Salary	86,90,613	
Canara Bank SB A/c No- 1176		1,19,60,150	Group Gratuity Paid	1,05,029	87,95,642
			Group Gratuity rate		
" TUITION AND OTHER FEES			" ADMINISTRATIVE EXPENSES	1	
Application Fee	62,500	1	Printing & Stationery		10,673
College Fee	80,71,710		Printing & Stationery		
E-Learning Fee	18,000		" FEE REMITTANCE TO GOVT.		
Elgibility Fee	18,000		Membership Fee Paid	17,700	
Fee Fine	530		Red Cross Fee	1,605	
Red Cross Membership Fee	6,300		Students Welfare Fund(SWF) Paid	2,675	
Sports & Games	12,600		Teachers Welfare Fund(TWF) Paid	2,675	
University Registration Fee	73,000		University / Board Fees	4,52,225	4,76,880
Tuition Fee	1,68,07,065	2,50,69,705	Offiversity / Board 1 cos		
			" FINANCIAL CHARGES		
" UNIVERSITY FEES RECEIVED			Bank Charges		547
Carrier Guidence & Servicefund	2,520		Bank Charges		
Cultural Activities	6,300		" GENERAL EXPENSES	0 8	
E-resource Consortium Fee	1,89,000		Conference Expenses		8,000
Nss Fee	5,040		Conference Expenses		
Sports Development Fee	18,900		" REPAIR AND MAINTENANCE		
Student Development Fee	3,150		Electrical Maintenance		6,335
Teachers Development Fee	3,150		Electrical Maintenance		
University Development Fee	63,000		" STUDENT ACTIVITIES EXPENSES		
Women Cell Fee	1,260	2,92,320	Journals/subcriptions	59,065	
Women of the			Students Uniforms/ID Card	3,43,546	4,02,611
" GENERAL INCOME			Students Officialis/15 Card		
College Fee	3,811		" FEE REFUND		
Staff Bus Fee	10,500	14,311			22,500
Star Bus			Tution Fee		
" INTEREST RECEIVED			" FEE ADVANCE ADJUSTED/REFUND		
Interest on SB		4,61,57			26,97,535
Micords and			Fee Advance		
" FEE ADVANCES RECEIVED			O THRE ADVANCE PAID		
Fee Advance		30,37,22	Advance Received	la la	2,23,000
1 co navarr			Advance Received		
" INTRA TRUST PAYMENTS			9 " STATUTORY LIABILITIES		
150-SJB Institute Of Technology	1	19,23,16	Salary Recovery - E S I	85	1
100 552			Salary Recovery - P F	32,13	5
" STATUTORY LIABILITIES			Salary Recovery - P T Salary Recovery - P T	32,40	
Salary Recovery - E S I	85		Salary Recovery - F 1 Salary Recovery - T D S	2,10,00	
Salary Recovery - P F	32,13		Staff Association Fund	15,20	00
Salary Recovery - P T	32,40		T D S (General) Recovery	4,19	
Salary Recovery - T D S	2,10,00		I D S (General) Recovery		
Staff Association Fund	15,20		ASSETS		
T D S (General) Recovery	4,19	2,94,7	" FIXED ASSETS	6	22,50,701
1 D O (Gonotal) Mass			(As per Schedule)		×
OTHER ADVANCE RECEIVED			THE CANADA ANGES		
Advance Received		2,27,5	00 " CLOSING BALANCES Canara Bank SB A/c No- 1176		2,80,91,526
Titl Carlot Title			Canara Bank SB A/C NO- 1170		
		1 - 2 - 2 - 2	TOTAL		4,32,80,733
TOTAL		4,32,80,7	33		

For S J B Institute of Technology - MBA

Authorised Signatory

Place: Kengeri Date: 30 | 09 | 20 92 As per our report of even date annexed

For Harish Vasanth & Associates

BENGALURI

CHARTERED ACCOUNTANTS
(Firm Registration No.012361S)

Harish S G Partner

Partner M No: 218217

S J B Institute of Technology-MBA A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

_	INCOME & EXTER	AMOUNT(₹)	AMOUNT(₹)	INCOME	AMOUNT(₹)	AMOUNT(₹)
L	EXPENDITURE	AMOUNT	AINZO DATA (1)	By TUITION AND OTHER FEES		
T	ESTABLISHMENT EXPENSES	86,90,613		Application Fee	62,500	
	Gross Salary	1,05,029	87,95,642	Fee Fine	530	
1	Group Gratuity Paid	1,00,029	01,50,012	Red Cross Membership Fee	6,300	
				Sports & Games	12,600	
	" ADMINISTRATIVE EXPENSES		10,673	University Registration Fee	73,000	
	Printing & Stationery		10,010	Tuition Fee	1,68,07,065	2,50,69,705
	" FEE REMITTANCE TO GOVT.					
	University / Board Fees		4,76,880	" UNIVERSITY FEES RECEIVED	2,520	
	Onivolois, / Daniel			Carrier Guidence & Servicefund	6,300	
	" FINANCIAL CHARGES			Cultural Activities	1,89,000	
1	Bank Charges		547		5,040	
	Buttit Ottal Box			Nss Fee	18,900	
	" GENERAL EXPENSES			Sports Development Fee	3,150	
1	Conference Expenses		8,000		3,150	20
	Comore Empression			Teachers Development Fee	63,000	
	" REPAIR AND MAINTENANCE			University Development Fee	1,260	2,92,320
1	Electrical Maintenance		6,335	Women Cell Fee	1,200	2,52,020
١	Diocesia in the control of the contr					
	" STUDENT ACTIVITIES EXPENSES			" GENERAL INCOME	3,811	
	Students Uniforms/ID Card		4,02,611		10,500	14,311
	biddonies o military			Staff Bus Fee	10,300	14,011
	" FEE REFUND			The second secon		
	Tution Fee		22,500			4,61,575
				Interest on SB		,,01,010
	" DEPRECIATION		5,08,90	7		
			1 86 08 01			
	" EXCESS OF INCOME OVER EXPENDITURE		1,56,05,81	0		
-			2,58,37,91	1 TOTAL		2,58,37,911
ř.	TOTAL		2,58,37,91	101112		

For S J B Institute of Technology - MBA

Authorised Signatory

Place: Kengeri Date: 30 00 00 0000 As per our report of even date annexed For Harish Vasanth & Associates

BENGALURU

CHARTERED ACCOUNTANTS (Firm Registration No. 012361S)

Harish S G Partner M No : 218217

S J B Institute of Technology - MBA A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST ®

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES	AMOUNT(₹)	AMOUNT(₹)	ASSETS	AMOUNT(₹)	AMOUNT(₹)
CORPUS FUND Opening Balance	1,21,27,681		FIXED ASSETS (As per Schedule)		23,28,781
Add: Excess of Income over Expenditure	1,56,05,816 2,77,33,498		CURRENT ASSETS		
ADD:INTRA TRUST PAYMENTS 150-SJB Institute Of Technology	19,23,169	2,96,56,667	CASH AND BANK BALANCES Cash at Bank		2,80,91,526
CURRENT LIABILITIES FEE ADVANCES Opening Balance	59,320		Canara Bank-1176		2,80,91,020
Add: Receipts During the year Less: Adjusted during the year	30,37,220 26,97,535	3,99,005			
OTHER ADVANCES Opening Balance	3,60,135				
Add: Receipts During the year Less: Adjusted during the year	2,27,500 2,23,000	3,64,635			2 04 00 207
TOTAL		3,04,20,307	TOTAL		3,04,20,307

For S J B Institute of Technology - MBA

Authorised Signatory

Place: Kengeri Date: 30 09 3032

As per our report of even date annexed For Harish Vasanth & Associates CHARTERED ACCOUNTANTS

BENGALURU

(Firm Registration No.012361S)

Partner

M No: 218217

S J B Institute of Technology-MBA A Unit of SRI ADICHUNCHANAGIRI SHIKSHANA TRUST $\tiny\textcircled{0}$

BGS Health & Education City Uttarahalli Road, Adjacent to Abhiman Studio, Kengeri, Bangalore - 560 060.

Schedule To Fixed Assets & Depreciation For the year ended 31st March 2022

		W D W en on	Δdd	itions		m-4-1	De	preciation	W D V as on
SI.	Particulars	W.D.V as on 01.04.2021	>180 days	<180days	Deletion	Total	Rate	Amount	31.03.2022
No		01.04.2022	>100 days	1200447					10.00.166
I	Computer	277		15,48,750	-	15,49,027	40%	3,09,861	12,39,166
1	Computer	33,696		3,14,175	-	3,47,871	40%	76,313	2,71,558
100	Softwares Printer & Scanner	-	-	54,044	-	54,044	40%	10,809	43,235
	<u>Teaching Aids</u> Library Books	4,18,093 9,974	I .	1,52,088	-	6,64,042 9,974	15% 15%		5,75,842 8,478
	Projector Teaching Aids	12,329	1	58,038	-	70,367	15%	6,202	64,165
	Furniture & Fixtures Furniture & Fixtures	48,108		27,692	-	75,800	10%	6,195	69,604
	7 Plant and Machinery 7 UPS 8 Intercom & Telephone Instruments	64,510	-	2,053	-	64,510 2,053		1	
		# 05 00s	93,861	21,56,840		28,37,687		5,08,907	23,28,781
	TOTAL	5,86,986	93,861	21,30,840		1 200			

For S J B Institute of Technology - MBA

Authorised Signatory