

**O. P. Jindal University
Raigarh (C.G.)**

**Audited Financial Statement
Financial Year : 2024-25**

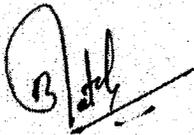
REGISTERED OFFICE:
O. P. Jindal Knowledge Park,
Punjipathra, Raigarh

STATUTORY AUDITORS:
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Chartered Accountants
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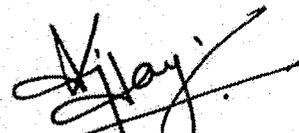
O. P. Jindal University
Balance Sheet as at 31.03.2025

		(Amount in Rs.)		
	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		14,91,79,048	14,03,92,152
(b)	Restricted Funds		14,91,79,048	14,03,92,152
			14,91,79,048	14,03,92,152
2	Non-current liabilities			
(a)	Long-term provisions	4	1,87,56,598	1,53,12,286
			1,87,56,598	1,53,12,286
3	Current liabilities			
(a)	Payables	5	1,48,21,390	2,32,24,967
(b)	Other current liabilities	6	14,36,75,926	12,34,20,031
(c)	Short-term provisions	4	1,31,87,919	1,11,34,661
			17,16,85,235	15,77,79,659
	Total		33,96,20,881	31,34,84,097
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	7		
(i)	Property, Plant and Equipment		15,82,32,714	14,21,91,946
(b)	Non-current investments	8	99,990	99,990
(c)	Long Term Loans and Advances	9	1,41,62,414	1,41,64,954
			17,24,95,118	15,64,56,891
2	Current assets			
(a)	Current investments	8		
(b)	Receivables	10	6,81,96,868	11,77,61,197
(c)	Cash and bank balances	11	8,92,03,048	3,11,17,903
(d)	Short Term Loans and Advances	9	71,22,099	42,22,541
(e)	Other current assets	12	26,03,748	39,25,565
			16,71,25,763	15,70,27,206
	Total		33,96,20,881	31,34,84,097
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For, O.P. Jindal University, Raigarh



(Dr. R. D. Patidar)
Vice Chancellor

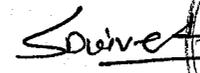


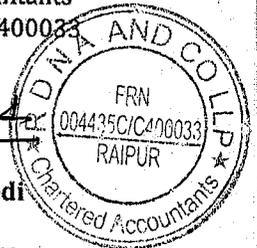
(Anurag Vijaywargiya)
Registrar

For, R D N A AND CO LLP

Chartered Accountants

FRN: 004435C/C400033


Sunil Dwivedi
Partner
M.No. 427775



Place: Raigarh
Date: 16.10.2025

O. P. Jindal University
Income and Expenditure for the year ended 31.03.2025

(Amount in Rs.)

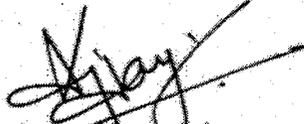
	Particulars	Note	31/03/2025			31/03/2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income		38,30,25,032		38,30,25,032	31,20,30,269		31,20,30,269
(a)	Donations and Grants		11,38,09,775		11,38,09,775	5,00,00,000		5,00,00,000
(b)	Fees from Rendering of Services	13	26,91,67,230		26,91,67,230	26,18,43,471		26,18,43,471
(c)	Sales of Good		48,027		48,027	1,86,798		1,86,798
II	Other Income	14	1,55,61,060		1,55,61,060	84,49,410		84,49,410
III	Total Income (I+II)		39,85,86,091		39,85,86,091	32,04,79,679		32,04,79,679
IV	Expenses:							
(a)	Donations/contributions paid							
(b)	Employee benefits expense	15	19,25,26,347		19,25,26,347	18,12,89,075		18,12,89,075
(c)	Depreciation and amortization expense							
(d)	Finance costs	16	5,419		5,419	1,39,274		1,39,274
(e)	Other Expense:	17						
	Charitable Expenses		7,35,70,322		7,35,70,322	4,81,76,860		4,81,76,860
	Other Expense		9,20,66,942		9,20,66,942	7,78,98,177		7,78,98,177
	Total expenses		35,81,69,029		35,81,69,029	30,75,03,386		30,75,03,386
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		4,04,17,063		4,04,17,063	1,29,76,292		1,29,76,292
	Balance transferred to General Fund		4,04,17,063		4,04,17,063	1,29,76,292		1,29,76,292
	The accompanying notes are an integral part of the financial statements							

For, O.P. Jindal University, Raigarh

For, R D N A AND CO LLP
Chartered Accountants
FRN: 004435C/C400033



(Dr. R. D. Patidar)
Vice Chancellor



(Anil Vijaywani)
Registrar



Sunil Dwivedi
Partner
M.No. 427775



Place: Raigarh
Date: 16.10.2025

O. P. Jindal University

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity

O.P Jindal University Charitable Trust is a registered charitable trust engaged in activities falling within the meaning of "charitable purpose" as defined under Section 2(15) of the Income-tax Act, 1961. The Trust is primarily devoted to the field of education, with the objective of promoting education by providing accommodation and allied facilities to students. Thus, the charitable activity of the Trust falls under the limb of "Education" as specified in Section 2(15).

Note - 2 Significant Accounting Policies

1 Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India.

2 Use of Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues & expenses during the reported period. Difference between the actual results and the estimates are recognised in the period in which the results are known / materialised.

3 Recognition of Income and Expenditure

Mercantile method of accounting has been employed unless otherwise specifically stated elsewhere in this Schedule.

4 Property, Plant and Equipment

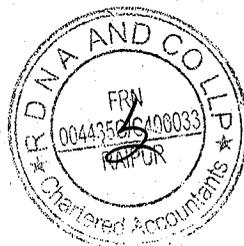
Property, Plant and Equipment are stated at cost less depreciation as per Income Tax act 1961.

5 Contingent Liabilities

Contingent liabilities are generally not provided for in the accounts and are separately disclosed in the financial statements.

6 Current Assets

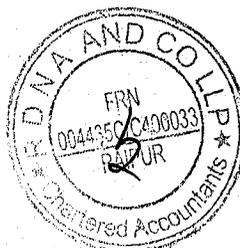
Current assets shown in the balance sheet are being valued at net realisable value as on the Balance Sheet Date.



O. P. Jindal University

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

S.No	Particulars	As at 1st April 2024	Funds transferred/received/Surplus during the year	Funds Utilised during the year	As at 31st March 2025
(A)	Unrestricted Funds				
1	Corpus Funds	9,56,41,751	-	3,16,30,166	6,40,11,585
2	General Funds	4,47,50,401	4,04,17,063	-	8,51,67,463
3	Designated Funds	-	-	-	-
(B)	Restricted Funds	-	-	-	-
		14,03,92,152	4,04,17,063	3,16,30,166	14,91,79,048
Previous Year (PY)					
1	Corpus Funds	11,06,75,431	1,50,00,000	(3,00,33,680)	9,56,41,751
2	General Funds	3,17,74,108	1,29,76,293	-	4,47,50,401
(Amount in Rs.)					
4	Provisions	Long term		Short term	
		31st March, 2025	31st March, 2024	31st March, 2025	31st March, 2024
(a)	Provision for employee benefits				
(i)	Salary Payable	-	-	1,23,69,731	1,10,57,327
(ii)	Contribution to Provident and other Fund	-	-	8,18,188	77,334
(iii)	Provision for gratuity	1,87,56,598	1,53,12,286	-	-
	Total Provisions	1,87,56,598	1,53,12,286	1,31,87,919	1,11,34,661
5	Payables			31st March, 2025	31st March, 2024
(a)	Total outstanding dues of micro, small and medium enterprises			-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises			1,48,21,390	2,32,24,967
	Total payables			1,48,21,390	2,32,24,967
6	Other current liabilities			31st March, 2025	31st March, 2024
(a)	Deposits			39,02,734	37,67,434
(b)	Fees Received in advance			5,25,90,711	4,48,93,109
(c)	Unearned Revenue			67,91,114	68,95,703
(d)	Statutory Dues Payables			14,16,984	22,79,636
(e)	Expense Payable			7,89,74,381	6,55,84,148
	Total Other current liabilities			14,36,75,926	12,34,20,031

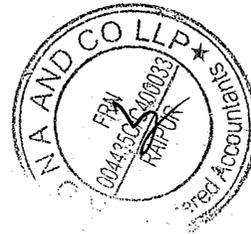


O. P. Jindal University
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

7

Property, Plant and Equipment (owned assets)

Particulars / Assets	TANGIBLE ASSETS										Total	
	Buildings 10%	Air Conditioner 10%	Library Books & Periodicals 40%	Furniture & Fittings 10%	Computers 40%	Equipments 15%	Motor Vehicles 15%	Gym Equipments 15%				
Depreciation Rate %												
Net Block												
At 1 April 2024	2,06,04,991	79,66,788	29,58,838	3,99,20,129	4,23,37,035	5,45,29,624	7,61,047	31,47,175				17,22,25,626
Additions	57,88,228	7,12,093	5,03,214	1,01,13,062	1,74,64,411	1,29,77,405	-	1,12,521				4,76,70,934
Deductions/Adjustments												
At 1 April 2023	1,07,15,255	51,73,302	15,35,668	1,92,52,894	3,14,87,945	3,90,56,215	3,61,927	30,92,226				11,06,75,431
Additions	98,89,736	27,93,485	14,23,170	2,06,67,235	1,08,49,090	1,54,73,409	3,99,120	54,949				6,15,50,195
Deductions/Adjustments												
At 31 March 2025	2,63,93,219	86,78,881	34,62,052	5,00,33,191	5,98,01,446	6,75,07,028	7,61,047	32,59,696				21,98,96,560
At 31 March 2024	2,06,04,991	79,66,788	29,58,838	3,99,20,129	4,23,37,035	5,45,29,624	7,61,047	31,47,175				17,22,25,626
Depreciation/Adjustments												
At 1 April 2024	18,25,043	7,70,839	9,71,002	36,70,531	1,48,25,241	74,18,846	84,223	4,67,955				3,00,33,680
Additions	23,90,186	7,57,714	8,95,777	43,55,523	1,45,66,913	81,50,121	1,01,524	4,12,408				3,16,30,166
Deductions/Adjustments												
At 1 April 2023	18,25,043	7,70,839	9,71,002	36,70,531	1,48,25,241	74,18,846	84,223	4,67,955				3,00,33,680
Additions												
Deductions/Adjustments												
At 31 March 2025	42,15,229	15,28,553	18,66,779	80,26,054	2,93,92,154	1,55,68,967	1,85,747	8,80,363				6,16,63,846
At 31 March 2024	18,25,043	7,70,839	9,71,002	36,70,531	1,48,25,241	74,18,846	84,223	4,67,955				3,00,33,680
Net Block												
At 31 March 2024	1,87,79,948	71,95,949	19,87,836	3,62,49,598	2,75,11,794	4,71,10,778	6,76,824	26,79,220				14,21,91,946
At 31 March 2025	2,21,77,989	71,50,328	15,95,273	4,20,07,137	3,04,09,292	5,19,38,061	5,75,300	23,79,333				15,82,32,714

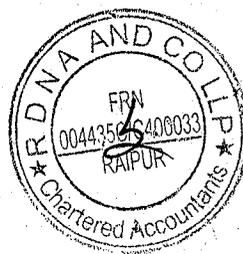


O. P. Jindal University

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

8	Investments - Non Current (valued at historical cost unless stated otherwise)	31st March, 2025			31st March, 2024		
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value	
	Trade Investments - Unquoted						
(a)	Investments in Other Entities (ACIC-OPJU Innovatio	10	9999	99,990	9999	99,990	
	Total Investments		9,999	99,990	9,999	99,990	
9	Loans and advances	Long Term		Short Term			
		31st March, 2025	31st March, 2024	31st March, 2025	31st March, 2024		
	(Unsecured)						
(a)	Loans and advances to Related Party (a)	1,41,62,414	1,41,64,954	63,100	-		
(b)	Other loans and advances						
(i)	Prepaid expenses	-	-	41,32,216	12,68,219		
(ii)	Security Deposits	-	-	12,37,355	12,16,355		
(iii)	Balance with government authorities	-	-	8,81,286	7,92,004		
(iv)	Others	-	-	8,08,142	9,45,963		
	(b)	-	-	70,58,999	42,22,541		
	Total (a+b) (a+b)	1,41,62,414	1,41,64,954	63,100	-		
		1,41,62,414	1,41,64,954	71,22,099	42,22,541		
10	Receivables					31st March, 2025	31st March, 2024
		Student Fee Receivable				6,10,31,145	10,34,06,583
		Outstanding for a period exceeding 6 months from the date they are due for receipt				6,10,31,145	10,34,06,583
		Student Fee Receivable				71,65,723	1,43,54,615
		Total				71,65,723	1,43,54,615
				6,81,96,868	11,77,61,197		
11	Cash and Bank Balances					31st March, 2025	31st March, 2024
		A Cash and cash equivalents					
		(a) On current accounts				2,09,41,475	1,87,22,973
		(b) Cash on hand				22,318	6,415
		(c) Fixed Deposits Deposits with original maturity of less than three months				6,82,39,255	1,23,88,515
	Total			8,92,03,048	3,11,17,903		
12	Other current assets					31st March, 2025	31st March, 2024
		(a) Interest accrued and due on depos V				7,57,675	38,363
		(b) Advance to Supplier				18,46,073	38,87,202
		Total				26,03,748	39,25,565



(Amount in Rs.)

		31st March, 2025	31st March, 2024
13	Fees from Rendering of Services		
-	Student Fees	24,19,64,765	21,27,14,384
-	Bus and Mess Charges	5,57,55,482	4,86,70,243
-	Reversal of Income	-3,12,43,600	-
-	Consultancy revenue	11,61,083	48,844
-	Alumni Association Fee	15,29,500	4,10,000
	Total other income	26,91,67,230	26,18,43,471

(Amount in Rs.)

		31st March, 2025	31st March, 2024
14	Other income		
(a)	Interest income		
	(i) Bank Interest	11,92,572	11,65,167
	(ii) Interest on IT Refund	29,505	15,124
(b)	Other Operating Income	1,43,38,983	72,69,119
	Total other income	1,55,61,060	84,49,410

(Amount in Rs.)

		31st March, 2025	31st March, 2024
15	Employee benefits expense		
(a)	Salaries, wages, bonus and other allowances	17,41,11,331	16,22,76,176
(b)	Contribution to provident and other funds		
	(i) Provident Fund	80,60,095	82,54,345
	(ii) ESIC	73,986	1,17,148
(c)	Gratuity expenses	42,58,270	38,37,312
(d)	Staff welfare expenses	60,22,665	68,04,094
	Total Employee benefits expense	19,25,26,347	18,12,89,075

(Amount in Rs.)

		31st March, 2025	31st March, 2024
16	Finance cost		
(a)	Bank Charges	5,419	1,39,274
	Total Finance cost	5,419	1,39,274



		(Amount in Rs.)	
17		31st March, 2025	31st March, 2024
	Charitable Activities		
	Mess Expenses	2,86,46,618	2,59,77,984
	Discount on Fee	1,88,15,239	-
	Bus Hire Charges	1,54,44,064	1,20,78,276
	Students Scholarship	1,06,64,400	1,01,20,600
	Total (a)	7,35,70,322	4,81,76,860
	Other Expenses		
-	AMC Charges	19,23,533	19,63,130
-	Audit fees	2,51,260	88,500
-	Advertising and Marketing Expenses	1,06,59,823	1,00,10,115
-	Research Seminar and Events Expenses	17,93,165	20,21,846
-	Garden Maintenance & Horticulture	27,75,995	25,62,019
-	General Repair & Maintenance	38,02,417	32,59,224
-	Hospitality Expenses	43,71,840	14,00,224
-	Housekeeping Expenses	1,48,77,308	1,33,47,967
-	Insurance Expenses	1,18,717	85,219
-	Incentive Publication	7,01,932	12,18,245
-	IT & Internet Expenses	26,83,283	32,25,968
-	Legal and Professional fees	24,60,026	46,00,294
-	Lab Consumables	8,67,516	4,53,531
-	Membership fees	7,12,569	2,82,314
-	Miscellaneous Expenses	84,44,508	29,73,661
-	General Office Expenses	21,15,263	10,97,168
-	Project Expenses	5,03,945	4,29,970
-	Pest Control Exp.	4,67,280	4,09,460
-	Power & Electricity	1,02,58,297	84,44,798
-	Processing Fees	31,27,504	32,41,187
-	Printing & Stationery	26,63,502	26,57,863
-	Renewal and liscence Fees	-	73,750
-	Rent rates and taxes	9,83,860	22,30,424
-	Vehicle Running & Maintenance	37,96,858	35,60,043
-	Security Services	65,90,280	57,46,839
-	Telephone Expenses	9,75,906	9,22,715
-	Travelling Expenses	41,40,353	15,91,705
	Total (b)	9,20,66,942	7,78,98,177
	Total (a+b)	16,56,37,263	12,60,75,037

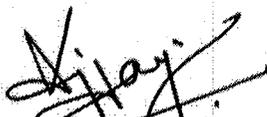
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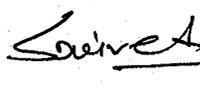
For, R D N A AND CO LLP

Chartered Accountants

FRN: 004435C/C400033


(Dr. R. D. Patidar)
Vice Chancellor


(Anurag Vijaywargiya)
Registrar


Sunil Dwivedi
Partner
M.No. 427775



Place: Raigarh
Date: 16.10.2025