Jain Vishva Bharati Institute

Cash Flow Statement for the year ended on 31st March, 2026

(Amounts in ₹)

Particulars	31 March 2026		31 March 2025	
A: CASH FLOW FROM OPERATING ACTIVITIES				
Surplus / (Deficit) as per Income and expenditure account		23,91,749.77		3,40,79,650.05
Adjustments for :				
Depreciation	1,81,40,411.00		1,46,44,019.00	
Interest Income	(2,99,74,009.00)		(3,40,30,177.89)	
Donation (In Kind)	(6,92,656.00)		-	
Profit on Sale of Fixed Assets	(2,96,322.00)		(5,27,646.00)	
Revenue Grants equivalent to depreciation on assets acquired out of grants	(23,46,300.00)	(1,51,68,876.00)	(26,52,501.00)	(2,25,66,305.89)
Operating Profit / (Loss) before working capital changes		**(1,27,77,126.23)**		1,15,13,344.16
Adjustments for changes in working capital				
Sundry Debtors	(1,04,830.00)		15,92,175.00	
Stocks	36,511.00		17,293.00	
Other Current Assets	74,07,118.00		(7,14,487.50)	
Loans & Advances	58,33,531.00		(7,04,647.00)	
Current Liabilities (excluding unutilised grant- in- aid)	17,38,334.00	1,49,10,664.00	43,84,725.50	45,75,059.00
Cash used in operations		**21,33,537.77**		**1,60,88,403.16**
B :CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets (excluding received in kind)	(3,94,43,939.00)		(59,63,654.00)	
Capital WIP	(1,87,53,541.00)		(3,81,08,057.00)	
Investment Made (Net)	15,50,00,000.00		3,05,63,274.00	
Deposits Made (Net)	6,23,02,761.00		(3,05,09,228.00)	
Interest /Dividend received	2,99,74,009.00		3,40,30,177.89	
Donation received -Specific funds	-		-	
Grants received for purchase of assets	-		-	
Sale proceeds of fixed assets	4,60,000.00		11,52,400.00	
	18,95,39,290.00		(88,35,087.11)	
Add: closing balance of unutilised grant- in- aid	52,613.00		12,77,531.00	
	18,95,91,903.00		(75,57,556.11)	
Less: opening balance of unutilised grant- in- aid	12,77,531.00		1,35,601.00	
Net cash generated from investing activity		**18,83,14,372.00**		**(76,93,157.11)**
Net increase in cash and cash equivalents (A + B)		**19,04,47,909.77**		**83,95,246.05**
Cash and cash equivalents (Opening Balance)		8,99,65,996.96		8,15,70,750.91
Cash and cash equivalents (Closing Balance)		28,04,13,906.73		8,99,65,996.96

Note : The above cash flow statement has been prepared under the " Indirect Method" as setout in the Accounting Standard (AS-3) on Cash Flow Statements issued by Institute of Chartered Accountants of India. The above cash and cash equivalent includes "Deposits with original maturity for more than 3 months but less than 12 months", refer to Note 12 for the breakdown of this balance.

The accompanying notes are an integral part of the Financial Statements.

As per our Report of even date
For N. K. Borar & Company
Chartered Accountants
FRN : 004844C

(Surendra Shah)
Proprietor
M. No. : 073411

Place: Jaipur
Date: 29 August 2026

For Jain Vishva Bharati Institute

(Rishav Bhutoria)
Asst. Finance Officer

(Debashish Goswami)
Registrar

(B. R. Dugar)
Vice Chancellor