

FORM NO. 10B

[See rule 16CC and 17B]

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

We have examined the balance sheet of D C Kizhakkemuri Foundation [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2024 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

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

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

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

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2024; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2024.

Subject to the following observations/qualifications-

- (a) The profit and loss account referred to in this report is to be read as the Income and Expenditure Account. As stated in Note No.24(ii) to the financial statements, during 2018-19, the foundation had received a letter from the Ministry of Culture demanding refund of government grant disbursed in earlier years towards construction of Tagore Cultural Complex, for alleged violations of sanction terms, along with penal interest and interest on fixed deposit earned from grant balances maintained. As stated therein, based on legal advice received, in the opinion of management, there has not been any violations of the terms of sanction, and accordingly the foundation has filed a petition against the said directive before the Hon High Court of Kerala. The Hon High court of Kerala has stayed the said directive and the matter is now pending disposal and in the opinion of the management no provision is considered necessary in the books of accounts towards penal interest or interest earned on the grant amount kept in the fixed deposit at this stage.
- (b) As stated in note no. 24(iii) no provision is made in the books of accounts towards GST liability for the reasons stated therein.

The prescribed particulars are annexed hereto.

Name of Chartered Accountant
Membership Number
Firm Registration Number
Address
IP Address
Place

Govind Sekhar
ARCA229231
0004532S
Building No. 53/2600 B,C,D&E, Kunjan Bava Road, Ernakulam
152.58.219.155
Ernakulam

Acknowledgement Number:549613370300924

Date

30-Sep-2024



ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee		AAATD3840M		
	2.	Name of the auditee		D C Kizhakkemuri Foundation		
	3.	Assessment year		2024-25		
	4.	Previous year		01-APR-2023 to 31-MAR-2024		
	5.	Registered Address of the auditee		Viii/407, Dc Kizhakemuri Edam, Good Shepherd Street,Kottayam,686001		
	6.	Other addresses, if applicable				
Legal	7.	Type of the auditee		Society		
	8.	Whether the auditee is established under an instrument		Yes		
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (Details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)				
		Section under which registered/provisionally registered or approved/ provisionally approved / notified	Date of registration/provisional registration or approval/ provisionally approval/ notification	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/ notification is effective
		(1)	(2)	(3)	(4)	(5)
		Clause (a) of sub-section (1) of section 12AB of the Act	24-Sep-2021	AAATD3840ME20010	PCIT/CIT	21-Mar-2001
		Clause (i) of second proviso to sub-section (5) of section 80G of the Act	24-Sep-2021	AAATD3840MF20216	PCIT/CIT	30-Sep-2003
		12AA	21-Mar-2001	C.NO.301/DDIT (E)/KTM -29	CIT	21-Mar-2001
Management	10.	(a)	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year			

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S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID Code	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Ponnamma Deecee Chairperson	Members of society		ACNPD3361N	PAN	Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	No	
2.	Ravi Deecee Secretary	Members of society		ACXPD1619D	PAN	Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	No	
3.	Ratheema Ravi Dee Cee Vice Chairperson	Members of society		ACIPR4475L	PAN	Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	No	
4.	Meera Anil Treasurer	Members of society		ACXPD4581A	PAN	C41 91, Kuthoor, Kanjikuzhy, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	No	
5.	Govind Deecee Joint Secretary	Members of society		BBLPD9046C	PAN	Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	No	
6.	Thara Joseph	Members of society		ACNPD3360P	PAN	Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	No	
7.	Anil Varghese	Members of society		AAJPV0772D	PAN	C41 91, Kuthoor, Kanjikuzhy, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	No	
8.	Joseph Sathyadas	Members of society		DAKPS3687C	PAN	Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	No	
9.	Siddarth Deecee	Members of society		BEFPD1158E	PAN	Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	No	
10.	Aditya Deecee	Members of society		BEFPD1157M	PAN	Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	No	

		(b)	In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year.									
			Sl. No.	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
			No Records Available									
Objects	11.		Objects of the auditee								Education	
	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?								No	
		(ii)	If yes, please furnish following information:-									
		(A)	Date of such modification/ adoption									
		(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.									
		(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A									
			S. No.	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration					
			(1)	(2)	(3)	(4)	(5)					
			No Records Available									
Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year								No	
		(ii)	If yes in 13 (i) , date of commencement of activities									
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?									
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?									
				S. No.	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration				
			No Records Available									

Details of Place where books of accounts and other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	Yes
		(ii)	Provide the following details of the books of account and other documents	



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S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
1.	Cash book	Yes	Yes	Yes					Yes
2.	Ledger	Yes	Yes	Yes					Yes
3.	Journal	Yes	Yes	Yes					Yes
4.	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	Yes	Yes					Yes
5.	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes					Yes
6.	Record of income of the person during the previous year as per rule 17AA(1) (d)(ii)	Yes	Yes	Yes					Yes
7.	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes					Yes
8.	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the	Yes	Yes	Yes					Yes

S. No.	Nature of Books of Account	Whether maintained by the auditee	Whether maintained in a computer system	Whether maintained at registered office	If maintained at any place other than the registered place				Whether the books of account have been audited
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8a)	(9)
	transactions effected								
9.	Record of all the projects and institutions run by the person containing details of their name, address and objectives	Yes	Yes	Yes					Yes
10.	Record of income of the person during the previous year as per rule 17AA(1)(d)(ii)	Yes	Yes	Yes					Yes
11.	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(iii)	Yes	Yes	Yes					Yes
12.	Record of voluntary contribution made with a specific direction that they shall form part of the corpus, as per rule 17AA(1)(d)(v);	Yes	Yes	Yes					Yes
13.	Record of loan and borrowings as per rule 17AA(1)(d)(vii)	Yes	Yes	Yes					Yes
14.	Record of properties as per rule 17AA(1)(d)(viii);	Yes	Yes	Yes					Yes
15.	Record of specified persons as per rule 17AA(1)(d)(ix);	Yes	Yes	Yes					Yes

15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-
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Advancement of General Public	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?		No	
	(B)	If yes, then percentage of receipt from such activity vis-à-vis total receipts		%	
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility			
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?		No	
	(E)	If yes, then percentage of receipt from such activity vis-à-vis total receipts		%	
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility			
	16.	If 'A' or 'D' in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution			
	S. No.	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)		
	(1)	(2)	(3)		
	Total		0		
No Records Available					
Business Undertaking	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11		No
		(ii)	If yes, then provide the following details of the business undertaking:		
		(a)	Nature of Business Undertaking		
		(b)	Business code		
		(c)	Whether separate books of account have been maintained for the business undertaking <refer note^>		
		(d)	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11		₹
	(e)	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11		₹	
Incidental to Objects	18.	(i)	Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be		No
		(ii)	If yes, then provide the following details of such business:		
		(a)	Nature of Business		
		(b)	Business code		

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Busir		(c)	Whether separate books of account have been maintained for the business <refer note^>								
		(d)	Whether the business is incidental to the attainment of the objects of the auditee								
		(e)	Profits and gains from the business during the previous year								₹

TDS on receipts	19.	Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q:										
	S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt				Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10
	(1)	(2)	(3)	(4)	(5)	(6)	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Specify the nature		
	1.	All India Management Association	DELA00387C	20,464	409	194C	0	0	20,464	Other Receipts	0	No
	2.	Arya Vaidya Sala Kottakkal	CHNA00059D	1,05,000	10,500	194J	0	0	1,05,000	Other Receipts	0	No
	3.	Asset Homes Private Limited	CHNA01961B	7,00,000	14,000	194C	0	0	7,00,000	Other Receipts	0	No
	4.	Ava Naturals Private Limited	CHNA05978A	5,00,000	10,000	194C	0	0	5,00,000	Other Receipts	0	No
	5.	Beelearntalent Technologies Private Limited	CMBP08926B	1,00,000	10,000	194J	0	0	1,00,000	Other Receipts	0	No
	6.	D C Books	TVDD00196A	3,38,983	33,898	194J	0	0	3,38,983	Other Receipts	0	No
	7.	Edroots International	CHNE01902F	4,00,000	8,000	194C	0	0	4,00,000	Other Receipts	0	No
	8.	Eduport Academy Private Limited	CHNE04598G	4,00,000	8,000	194C	0	0	4,00,000	Other Receipts	0	No
	9.	Esaf Small Finance Bank Limited	CHNE02409B	3,00,000	6,000	194C	0	0	3,00,000	Other Receipts	0	No
	10.	Hyreo Technology Solutions Private Limited	TVDH00992F	63,560	1,272	194C	0	0	63,560	Other Receipts	0	No
	11.	Ibs Software Private Limited	CHNI01618B	3,00,000	6,000	194C	0	0	3,00,000	Other Receipts	0	No
	12.	Incubation Centre lit Patna	PTNI01073C	1,52,000	15,200	194J	0	0	1,52,000	Other Receipts	0	No
13.	Jain Trust	BLRJ04480A	4,00,000	8,000	194C	0	0	4,00,000	Other Receipts	0	No	
14.	Joyalukkas India Limited	CHNJ00285F	4,00,000	8,000	194C	0	0	4,00,000	Other Receipts	0	No	

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	S. No.	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Category of income/receipt				Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10
							Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Specify the nature		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9a)	(10)	(11)
	15.	Kerala State Industrial Development Corporation Limited	TVDK00617B	1,50,000	3,000	194C	0	0	1,50,000	Other Receipts	0	No
	16.	Kerala State Road Transport Corporation , Chief Office, Fort, Trivandrum.	TVDK00703D	1,17,460	11,746	194J	0	0	1,17,460	Other Receipts	0	No
	17.	Kinfra Film And Video Park	TVDK00518A	5,00,000	50,000	194J	0	0	5,00,000	Other Receipts	0	No
	18.	Kreem Foods Private Limited	CHNK01368D	3,00,000	6,000	194C	0	0	3,00,000	Other Receipts	0	No
	19.	Office Of The District Mission Coordinator Kudumbashree Kozhikode	CHN000961C	82,000	1,640	194C	0	0	82,000	Other Receipts	0	No
	20.	State Innovation Council	TVDS04692C	18,49,626	79,108	194C	0	0	18,49,626	Other Receipts	0	No
	21.	The Federal Bank Ltd	CHNT00969D	7,00,000	14,000	194C	0	0	7,00,000	Other Receipts	0	No
	22.	Utx Travels Private Limited	BLRU04289F	2,50,000	5,000	194C	0	0	2,50,000	Other Receipts	0	No
	VoluntaryContributions	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.									No
21.		Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >									Yes	
22.		Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year									₹ 24,50,000	
23.		Donations not reported in Form No 10BD /Not required to fill Form No. 10BD										
(i)		Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G									₹ 0	
(ii)		Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)									₹ 0	

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		(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		
		(a)	Cash donations exceeding Rs 2000		₹ 0
		(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction		₹ 0
		(c)	Others (Specify the nature) Others		₹
		(d)	Total (a)+(b)+(c)		₹ 0
		(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD		₹ 0
		(v)	Donations received in kind		₹ 0
		(vi)	Anonymous Donations referred to in section 115BBC		
		(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC		₹ 0
		(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC		₹ 0
		(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC		₹ 0
		(d)	Other anonymous donations taxable @ 30 % under section 115BBC		₹ 0
		(e)	Total (a+b+c+d)		₹ 0
		(vii)	Any other voluntary contribution not part of Form No. 10BD, Please specify the nature Others		₹ 75,668
		(viii)	Total donation not reported in form No. 10BD [23(i)+23(ii)+23(iii)(d) +23(iv)+23(v)+23(vi)(e)+23(vii)]		₹ 75,668
		24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]		₹ 25,25,668
		25.	Total Foreign Contribution out of the total voluntary contributions stated in 24		₹ 75,668
		26.	Voluntary Contribution forming part of Corpus (which are included in 24)		₹ 0
		(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11		₹ 0

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		(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11				₹ 0	
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B)}]					₹ 25,25,668	
Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)					₹ 18,92,21,464	
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11					₹ 0	
	30.	Income required to be applied in India by the auditee during the previous year([27+28-29])					₹ 19,17,47,132	
Application of Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)						
		(i)	Total amount applied for charitable or religious purposes in India during the previous year					
		(a)	Contribution or donation to any other person during the previous year					
			Electronic(₹)				₹ 0	
			Other than electronic(₹)				₹ 0	
			Total(₹)				₹ 0	
		(b)	Object wise application other than the application provided in (a)					
			S. No.		Electronic (₹)	Other than electronic (₹)	Total (₹)	
			(I)	Religious	0	0	0	
			(II)	Relief of poor	0	0	0	
			(III)	Education	15,07,40,814	1,97,80,315	17,05,21,129	
			(IV)	Medical relief	0	0	0	
		(V)	Yoga	0	0	0		
		(VI)	Preservation of Environment (including watersheds, forests and wildlife)	0	0			
		(VII)	Preservation of Monuments or Places or Objects of Artistic or Historic interest	0	0	0		
		(VIII)	Advancement of any other objects of general public utility	0	0	0		
		(IX)	Application which cannot be specifically categorized under (I) to (VIII)	0	0	0		
		(X)	Total	15,07,40,814	1,97,80,315	17,05,21,129		
		(c)	Total application (a) + (b)(X)					
			Electronic(₹)				₹ 15,07,40,814	

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	Other than electronic(₹)						₹ 1,97,80,315		
	Total(₹)						₹ 17,05,21,129		
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	S. No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application (Rs.)	Mode of Application			TDS	
					Electronic modes (Rs.)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Section under which TDS has been deducted
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1.	Eatzz	AAEFE2669P	2,83,42,447	2,83,42,447	0	2,83,42,447	Yes	194C - Payments to contractors
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]							₹ 1,70,01,828	
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year							₹ 1,51,08,245	
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]							₹ 16,86,27,546	
(vi)	Bifurcation of application in 31(v) into Revenue or Capital							₹ 16,86,27,546	
	(a)	Revenue					₹ 15,92,32,256		
	(b)	Capital					₹ 93,95,290		
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.							₹ 0	
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.							₹ 0	
t to be disallowed from application									
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40							₹ 0	
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A							₹ 0	
	(A)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A					₹ 0		
	(B)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3A) of section 40A					₹ 0		
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act							₹ 0	

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			or any trust or institution referred to in section 11 or 12 of the Act towards Corpus	
		(xii)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects	₹ 0
		(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act	₹ 0
		(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained	₹ 0
		(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
		(xvi)	Applied for any purpose beyond the objects of the auditee	₹ 0
		(xvii)	Any other Disallowance (Please specify)	₹ 0
		(xviii)	Total allowable application [{31(v)+31(vii)+31(viii)} - {31(ix) to 31(xvii)}]	₹ 16,86,27,546
		(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	₹ 0
		(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	₹ 0
		(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	₹ 2,31,19,586
	32.	Taxable Income [30- {31(xviii) to 31(xxi)}]		₹ 0
Section 115BBI	33.	Income taxable under section 115BBI		
		(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No ₹
		(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No ₹
		(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No ₹
		(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No ₹

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		(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of the Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	₹
		(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	₹
	(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
		(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	₹
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen percent of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?		No	₹
	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11		No	₹
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC			
Other Income	35.	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	₹
		(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(c)	Income as per Explanation 1B to the third proviso to Clause (23C) of section 10 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to Clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		₹ 0
		(d)	Income chargeable under sub-section (4) of section 11		₹ 0
Capital Asset	36.	Details of Capital Asset Transferred under sub-section (1A) of section 11			
		(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹
		(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹
		(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	₹

		(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	₹				
Application of income out of different sources	37.	Application of Income out of the following sources during the previous year							
	S. No.	Application of income out of different sources		Electronic Modes (₹)	other than Electronic Modes (₹)	Total (₹)			
	A	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year		97,93,817	0	97,93,817			
	B	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year		0	0	0			
	C	Income of earlier previous years up to 15% accumulated or set apart		0	0	0			
	D	Corpus		0	0	0			
	E	Borrowed Fund		2,23,15,855	0	2,23,15,855			
	F	Any other (Please specify)				0			
	38.	Details of application resulting in payment or credit in excess of Rs 50 lakh during previous year to a single person out of 37							
	S. No.	Name of person	PAN	Amount of application	Mode of Application		TDS		
				Electronic Modes	Other than Electronic modes	Total	Whether any TDS has been deducted	Section under which TDS has been deducted	Amount of TDS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?				No		
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to Clause (23C) of section 10 or sub-section (10) of section 13 are applicable?						
		(a)	Provision of proviso to clause (15) of section 2 is applicable				No		
		(b)	Condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated				No		
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated				No		
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated				No		
		(iii)	If yes in (i), please provide computation of Income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13						

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			(a)	Income for the previous year	₹
			(b)	Total Expenditure incurred in India, for the objects of the auditee,	₹
			(c)	Expenditure to be disallowed	
			(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	₹
			(ii)	Expenditure from any loan or borrowing	₹
			(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	₹
			(iv)	Expenditure in the form of contribution or donation to any person.	₹
			(v)	Capital expenditure	₹
			(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	₹
			(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-section 3 or 3A of section 40A	₹
			(viii)	Any other disallowance	₹
			(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))	₹ 0
			(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 { a - b+c (ix)}	₹ 0
Expenditure Incurred for Religious Purposes	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details			
		(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No	₹ 0
		(b)	Total income of auditee during the previous year		₹ 19,17,47,132
		(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0 %	
d to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13			

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Person referred

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(4)	(5)	(6)
Any trustee of the trust or manager (by whatever name called) of the institution	Ponnamma Deecee Chairperson	ACNPD3361N		Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	
Any trustee of the trust or manager (by whatever name called) of the institution	Ravi Deecee Secretary	ACXPD1619D		Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	
Any trustee of the trust or manager (by whatever name called) of the institution	Ratheema Ravi Deecee Vice Chairperson	ACIPR4475L		Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	
Any trustee of the trust or manager (by whatever name called) of the institution	Meera Anil Treasurer	ACXPD4581A		C41 91, Kuthoor, kanjikuzhy, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	
Any trustee of the trust or manager (by whatever name called) of the institution	Govind Deecee Joint Secretary	BBLPD9046C		Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	
Any trustee of the trust or manager (by whatever name called) of the institution	Thara Joseph	ACNPD3360P		Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	
Any trustee of the trust or manager (by whatever name called) of the institution	Anil Varghese	AAJPV0772D		C41 91, Kuthoor, kanjikuzhy, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	
Any trustee of the trust or manager (by whatever name called) of the institution	Joseph Sathyadas	DAKPS3687C		Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	
Any trustee of the trust or manager (by whatever name called) of the institution	Siddarth Deecee	BEFPD1158E		Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	
Any trustee of the trust or manager (by whatever name called) of the institution	Aditya Deecee	BEFPD1157M		Kizhakemuri, Muttampalam (Part), Devalokam B.O, KOTTAYAM, Kerala, INDIA, 686004	
Any concern in which any of the persons referred above have a substantial interest.	DC Books	AABFD5289P		Viii/407, Dc Kizhakemuri Edam, KOTTAYAM, Kottayam H.O, KOTTAYAM, Kerala, INDIA, 686001	
Any concern in which any of the persons referred above have a substantial interest.	Current Books	AADCC2466N		Viii/407, Dc Kizhakemuri Edam, KOTTAYAM, Kottayam H.O, KOTTAYAM, Kerala, INDIA, 686001	
Any concern in which any of the persons referred above have a substantial interest.	Dee Cee International Trading Corporation	AADFD3738M		Viii/407, Dcb complex, KOTTAYAM, Kottayam H.O, KOTTAYAM, Kerala, INDIA, 686001	
Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	JCB LITERATURE FOUNDATION	AAECJ2128H		B1/11, 2Nd Floor, Mathura Road, Tughlakabad, Tughlakabad, Badarpur S.O (South Delhi), SOUTH EAST DELHI, Delhi, INDIA, 110044	13,50,000

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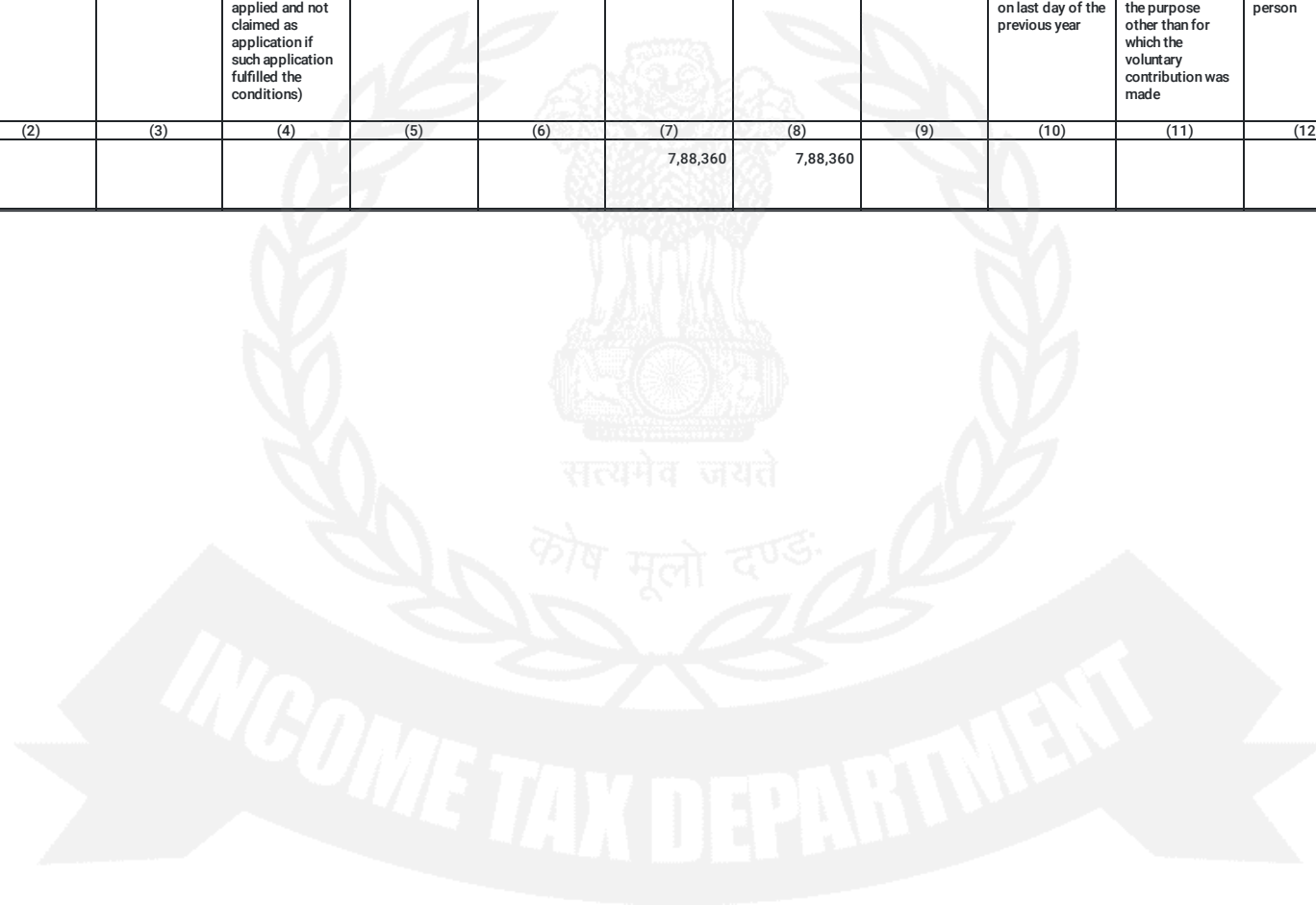
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
		(1)	(2)	(3)	(4)	(5)	(6)
		Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	FAIZAL AND SHABANA FOUNDATION	AACCF1338H		363 19th Main Road Rajajinagar 1st Block Bangalore, Bangalore North, Rajajinagar H.O, BANGALORE, Karnataka, INDIA, 560010	10,00,000
		Any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	ACTIVAIR AIRFREIGHT INDIA PVT LTD	AAACA6952E		E63 SOUTH EXTENSION PART ONE NEW DELHI 110049, Jaitpur, Badarpur S.O (South Delhi), SOUTH EAST DELHI, Delhi, INDIA, 110044	1,00,000
	42.	Details of transactions referred to in section 13 (2)					
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both					No
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;					No
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;					No
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation					No
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate					No
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;					No
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person					No
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.					No
Specified Violation	43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation					No ₹
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.					No ₹

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Spe	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	Yes	₹ 0
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	₹
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No	₹
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	₹
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No	
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to Clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	₹
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	₹
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No	₹
	47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	₹
	48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	₹
	49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes	
	(A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	No	

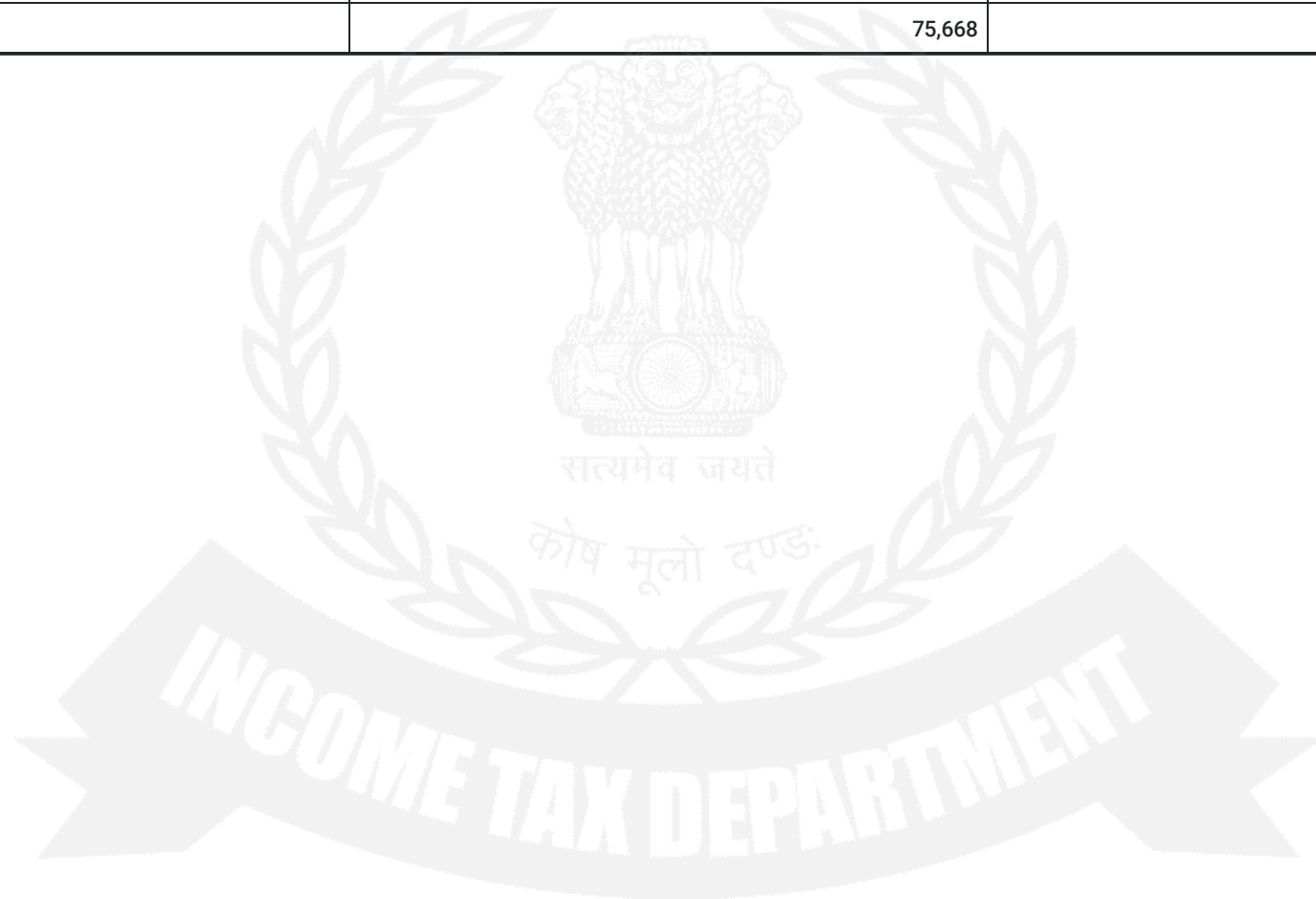
Schedule Corpus : Details of Corpus

Type of Corpus Donation	Opening Balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)	Received/Treated as corpus during the previous year	Applied during the previous year	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)	Total amount invested or deposited back in to corpus	Financial year in which (4) was applied earlier	Closing Balance [(1+2+5)-3]	Invested in modes specified in section 11(5)	Amount taxed in previous assessment year	Invested in modes other than specified in section 11(5) as on last day of the previous year	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person	Maintained as not separately identifiable	Invested or deposited in the forms and modes other than those specified under sub-section (5) of section 11.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
(ii) Other than (i) above received on or after 01.04.21	7,88,360						7,88,360	7,88,360						



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Schedule FC: Details of Foreign Contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year (Amount in Rs.)
Non- Corpus	75,668	75,668
Total	75,668	75,668

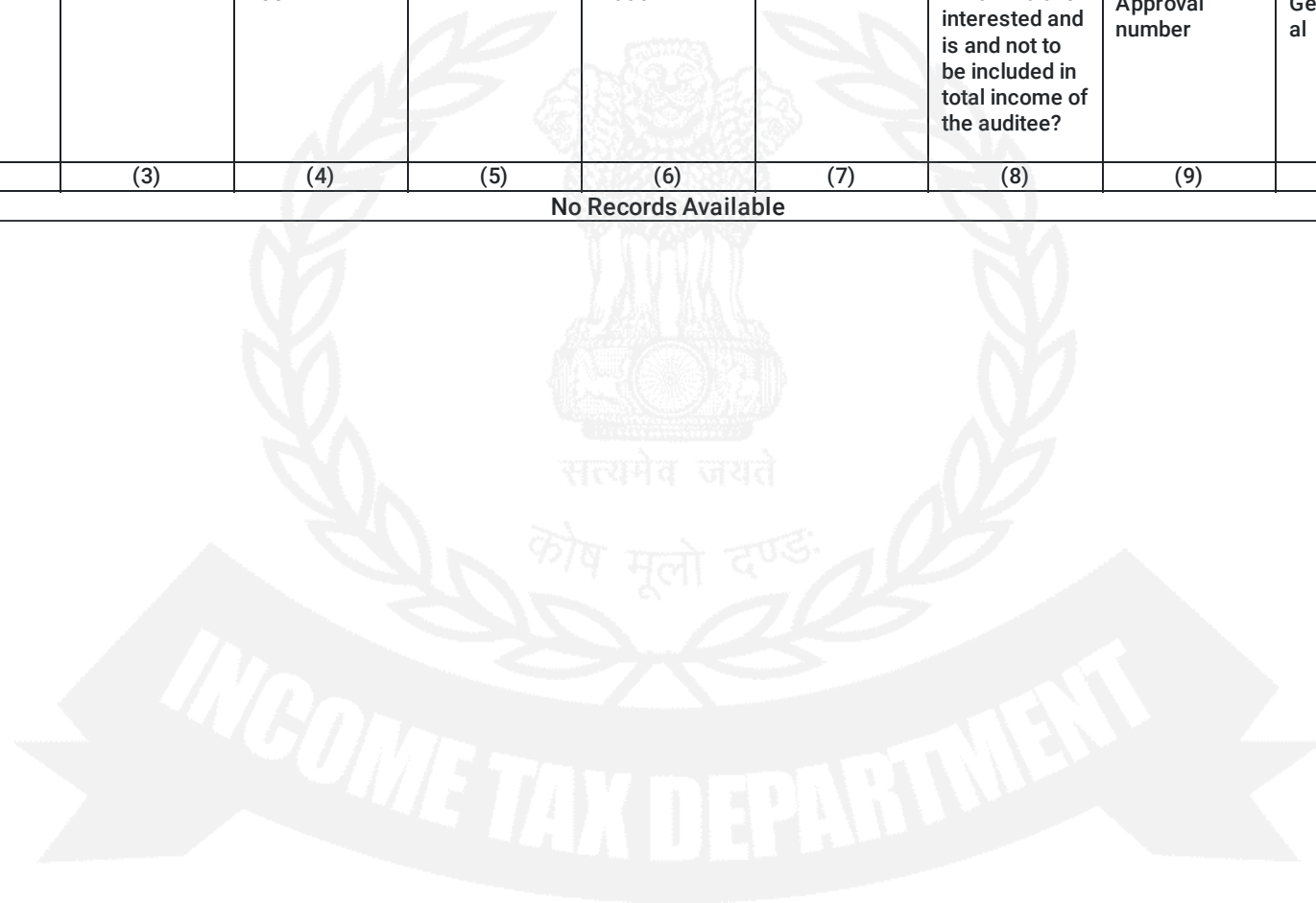


Acknowledgement Number:549613370300924**Schedule LB: Details of Loan and Borrowing**

Opening Balance as on 1st April of the previous year	Loan & Borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
2,00,00,000	0	1,88,28,756	0		11,71,244	1,88,28,756
5,45,86,594	34,87,099	0	0		0	5,80,73,693

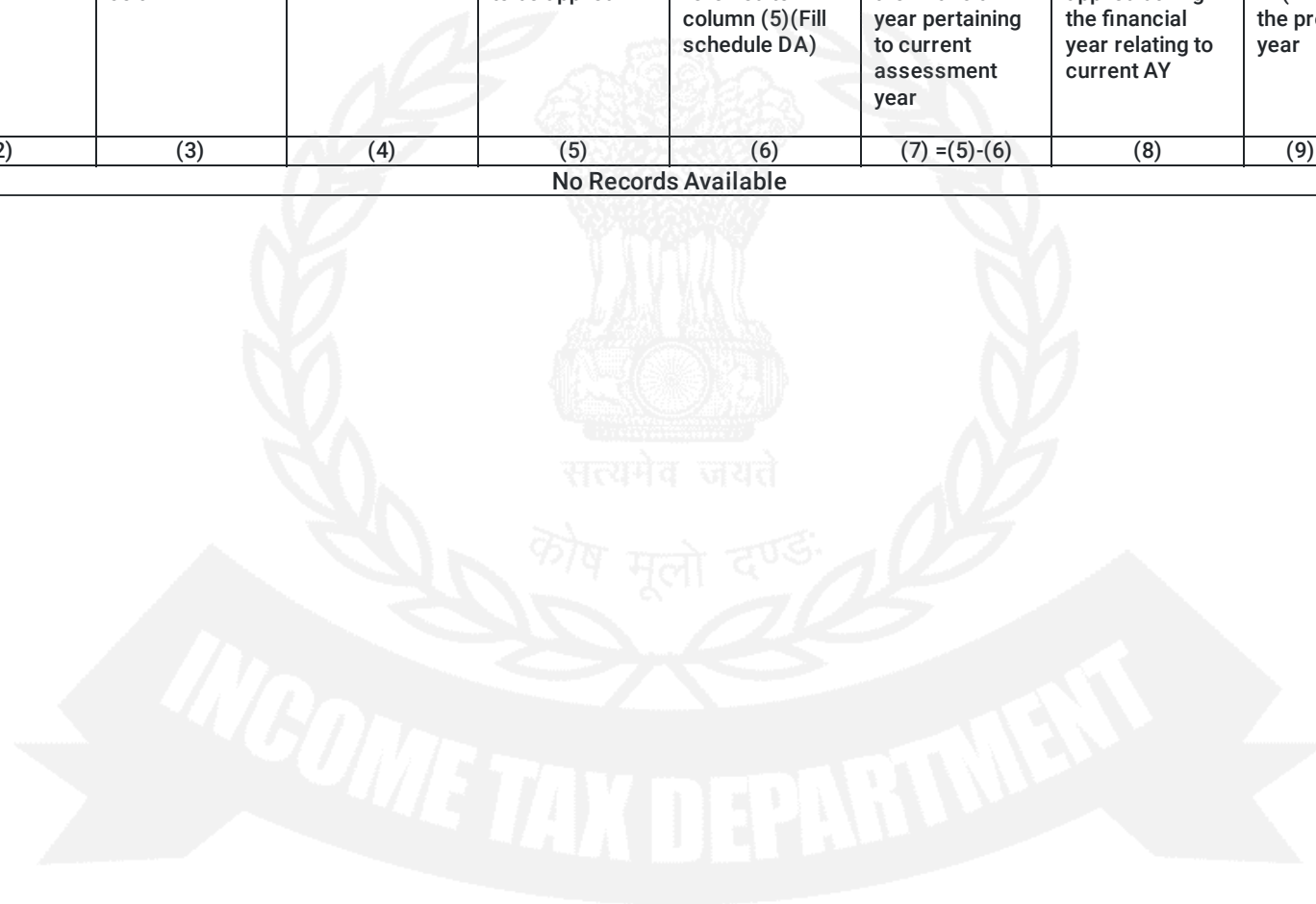
Schedule Int App: Details of income applied outside India

S. No.	Name of the person to whom remittance is made	Taxpayer Identification Number if available	Amount of remittance out of India which is reported in Form No. 15CA	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country/Region of application	Whether applied for promoting international welfare in which India is interested and is and not to be included in total income of the auditee?	If approval for application outside India has been taken		
								Approval number	General/Special	Date of Approval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
No Records Available										

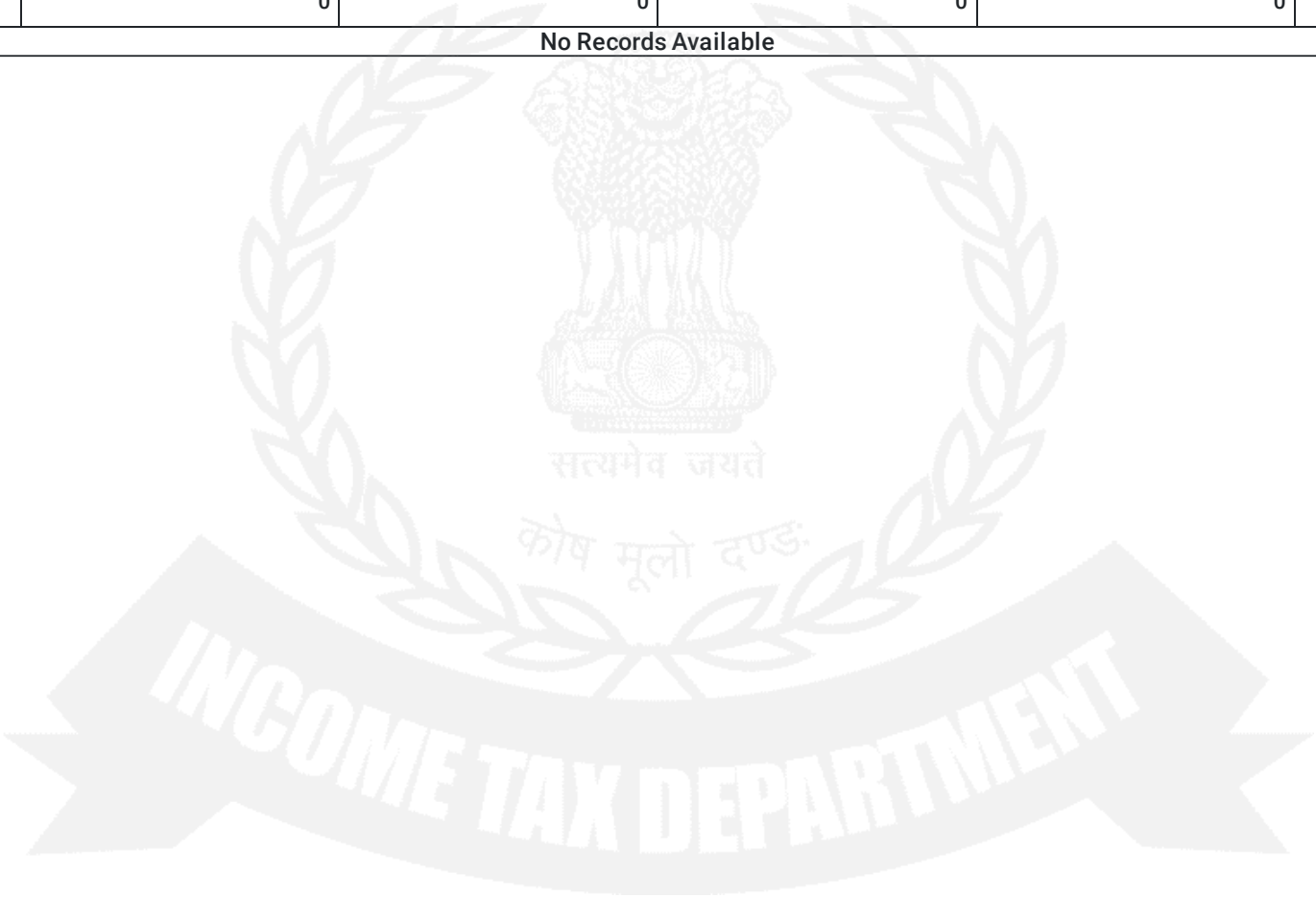


Schedule DI: Details of deemed application under Explanation 1 sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11

Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year(s) out of the amount referred to in column (5)(Fill schedule DA)	Out of deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income u/s 11(1B) during the previous year	Balance Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) =(5)-(6)	(8)	(9)=(7)-(8)	(10)= (5)-(7)
No Records Available									



Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11					
Year of accumulation(F.Y.)	Assessment year in which the amount referred to in column (6) of schedule DI was taxed				
	2022-23	2021-22	2020-21	2019-20	2018-19
Total	0	0	0	0	0
No Records Available					



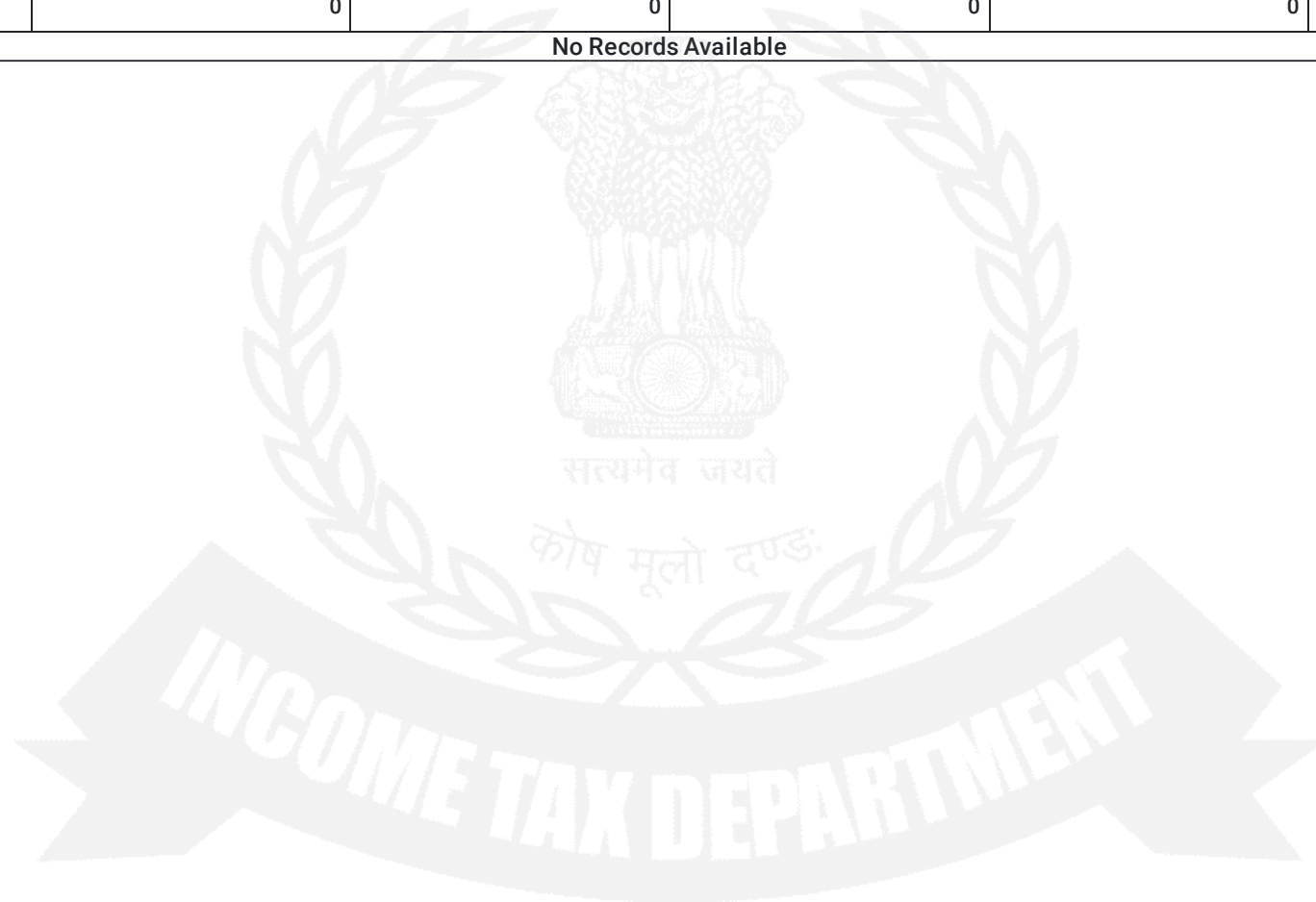
Schedule AC: The details of accumulation

S. No.	Year of accumulation(F.Yr.)	Date of Furnishing Form 10	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied(3)-(5)	Amount taxed in any earlier assessment (Fill schedule ACA)	Balance available for application (6)-(7)	Amounts applied for charitable or religious purpose during the previous year out of previous year's accumulation	Amount applied for purposes other than the purpose for which such accumulation was made (if applicable)	Amount credited or paid to any trust or institution registered u/s 12AB or approved under sub-clauses (iv) or (v) or (vi) or (via) of clause (23C) of section 10 (if applicable)	Balance amount available for application (8) - (9) - (10) - (11)	Amount invested or deposited in the modes specified in section 11(5) out of 12	Amount invested or deposited in the modes other than specified in section 11(5) out of 12 (if applicable)	Amount which is not utilized during the period of accumulation (if applicable)	Amount deemed to be income within meaning of sub-section (3) of section 11 (if applicable) (10)+(11)+(14)+(15)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1.	2021-22	29-Sep-2022	1,32,80,916	Amount accumulated or set apart for the objects of the trust	0	1,32,80,916	0	1,32,80,916	97,93,817			34,87,099	34,87,099			0
	Total				0	1,32,80,916	0	1,32,80,916	97,93,817	0	0	34,87,099	34,87,099	0	0	0



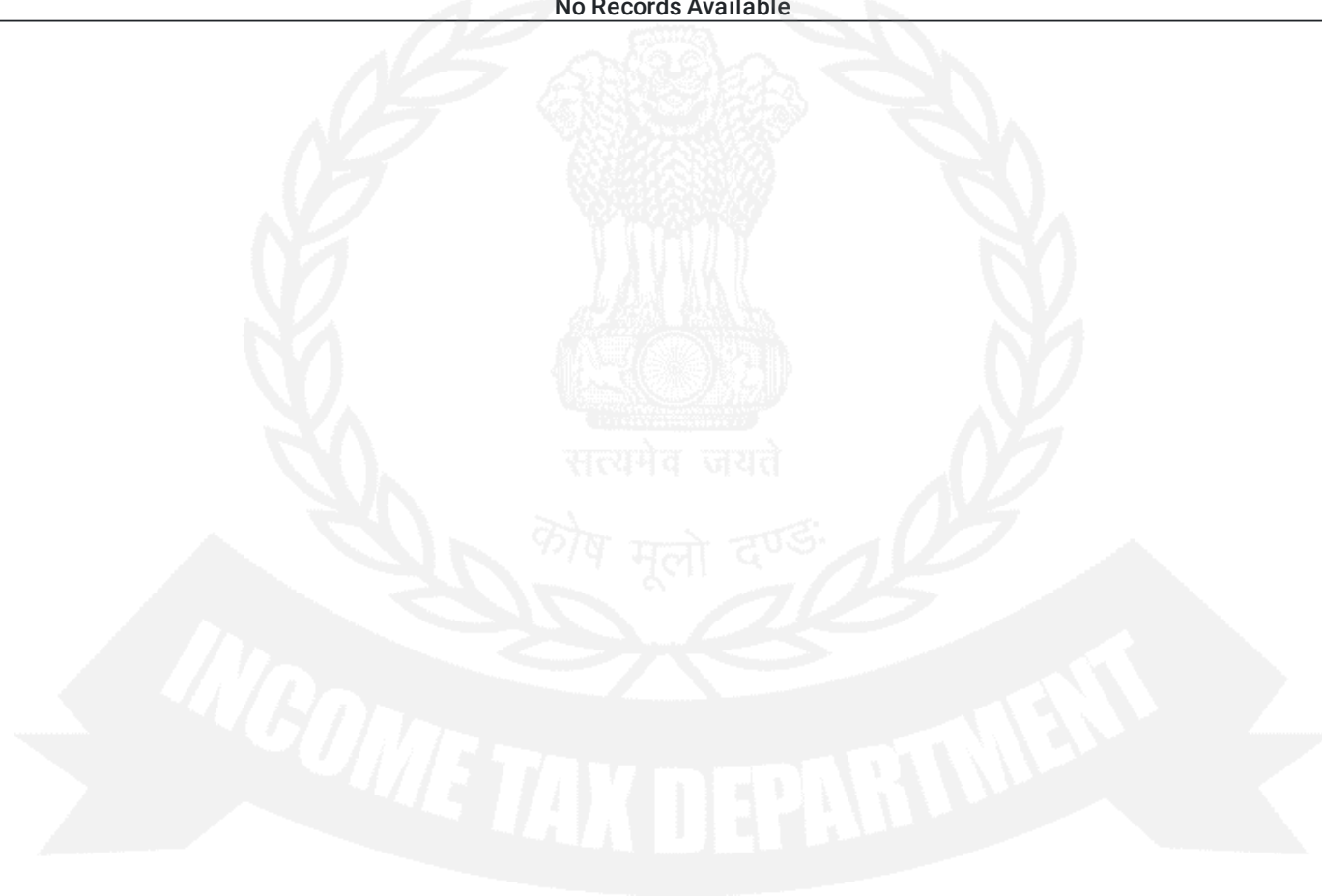
Acknowledgement Number:549613370300924**Schedule ACA: Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11**

Year of accumulation(F.Y.)	Assessment year in which this amount was taxed				
	2022-23	2021-22	2020-21	2019-20	2018-19
Total	0	0	0	0	0
No Records Available					



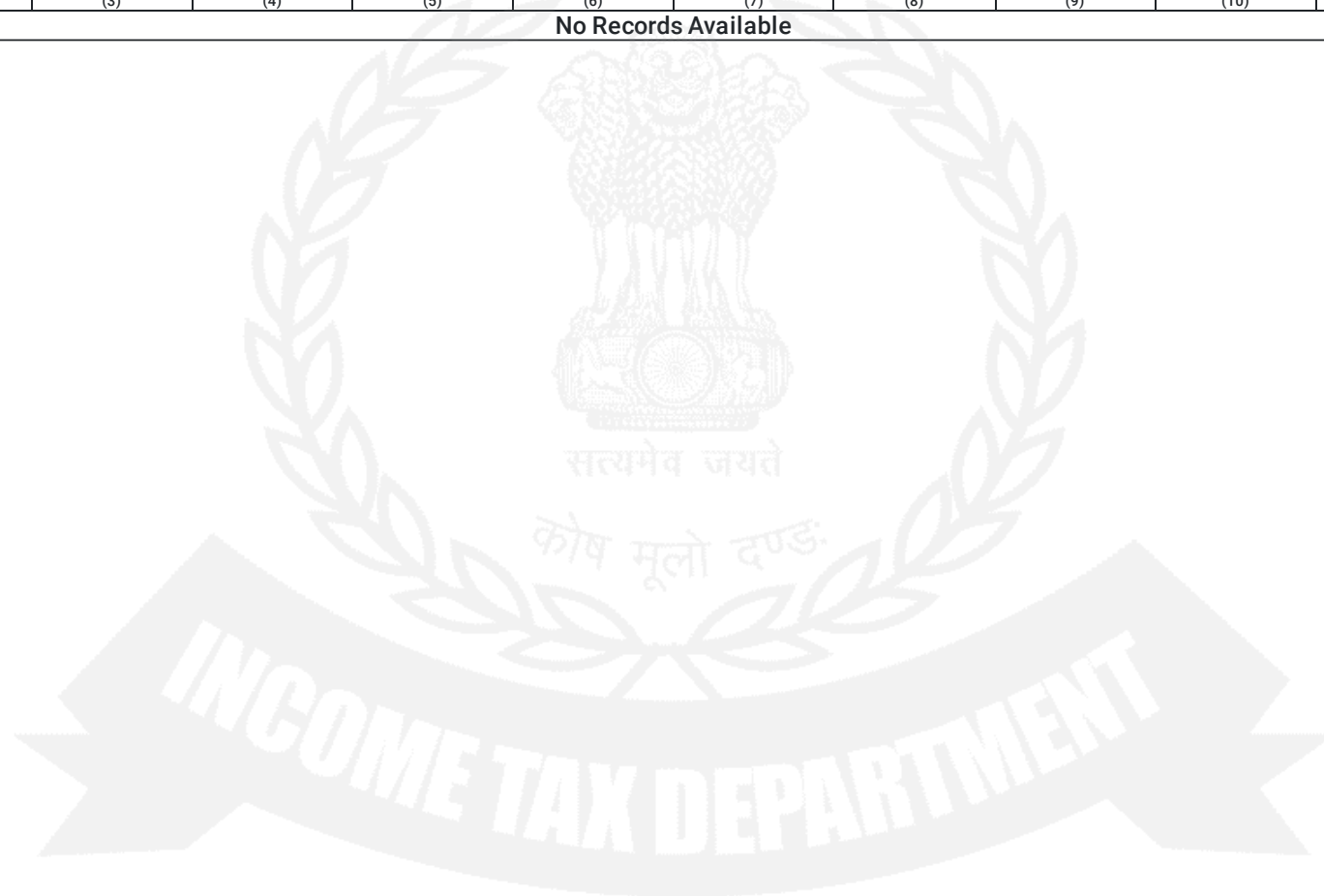
Schedule SP-a: Whether any part of income or property of the auditee is lent, or continues to be lent, to the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Details		Details of Security			Details of interest	
			Nature of Income or Property which is lent	Amount for which income or property is, or continues to be, lent to specified person for any period during the previous year	Nature of security	Value of security	Value of Adequate Security	Actual Rate of interest that is charged	Adequate Rate of Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									



Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :

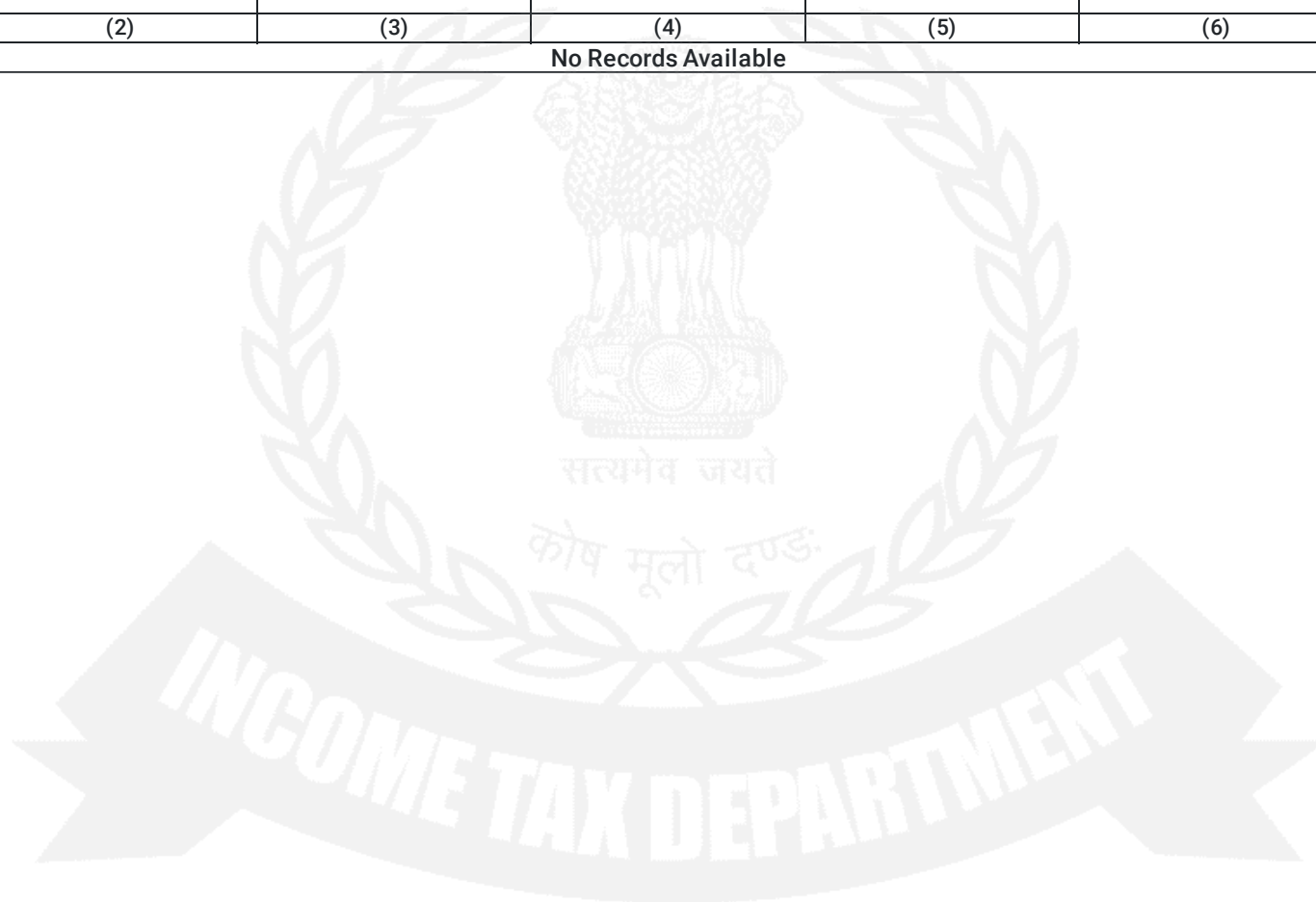
S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for which asset is, or continues to be, made available for the use of specified person during the previous year,		Details of rent for the previous year		Details of other compensation for the previous year		
			Nature of asset	Address	From	To	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
No Records Available											



Acknowledgement Number:549613370300924

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year

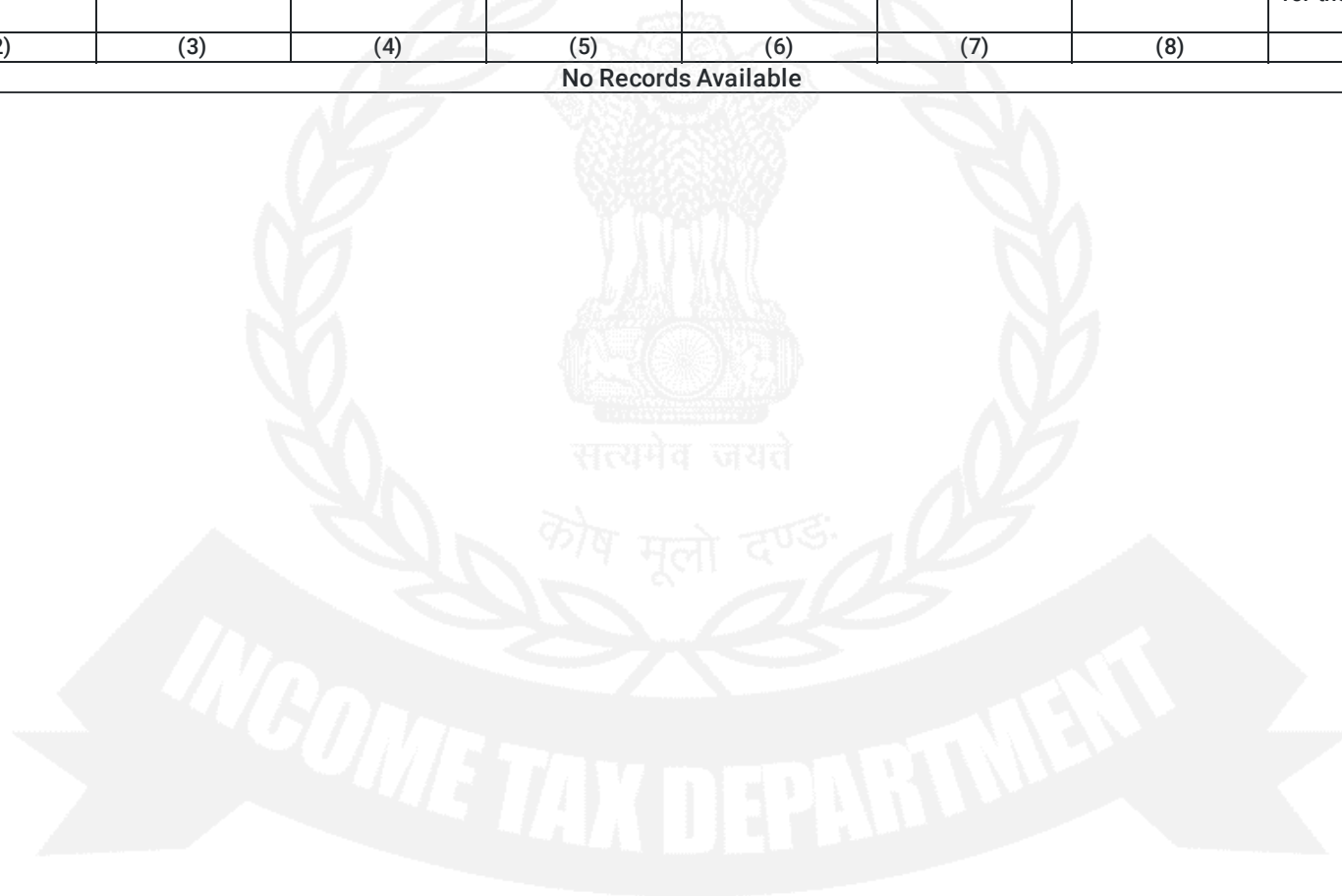
S. No.	Name of specified person	PAN of specified person	Nature of Services rendered by specified person	Details of Payment for the previous year		
				Nature of payment	Amount of payment	Reasonable Amount for Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						



Acknowledgement Number:549613370300924

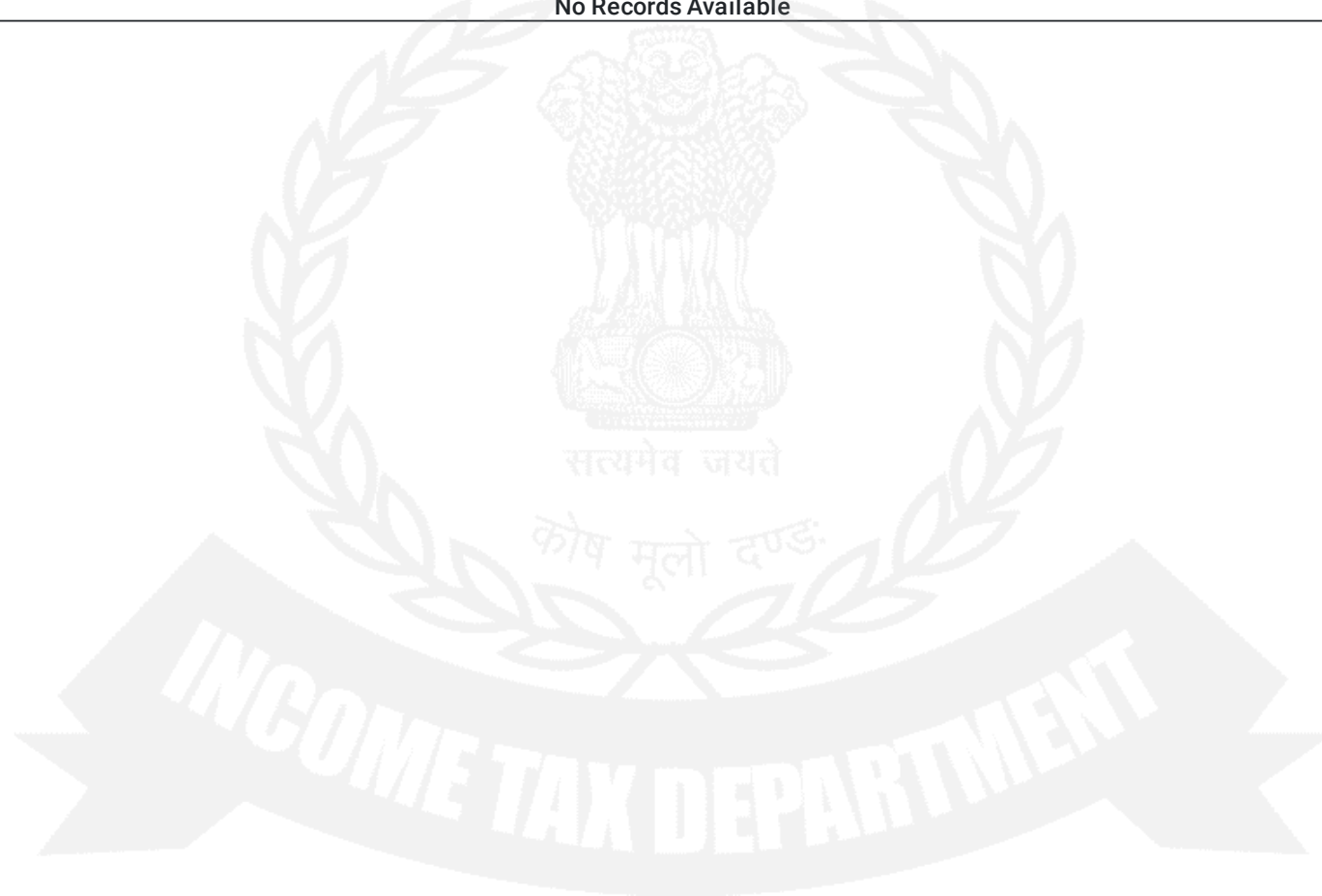
Schedule SP-d: Details of the services of the auditee are made available to the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Details of Services		Details of Remuneration for the previous year		Details of Compensation for the previous year		
			Nature of services made available	Value of services made available (In Rs)	Actual amount of remuneration for the service	Adequate Remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate Compensation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available									



Schedule SP- e 1 : Details of any share, security is purchased by or on behalf of the auditee from the specified person during the previous year?

S. No.	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company/ Concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	Total consideration paid share or security	Adequate consideration for share or security	Nature of property	Number of property purchased	Price of property	Total consideration paid for property during the previous year	Adequate Consideration
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No Records Available													

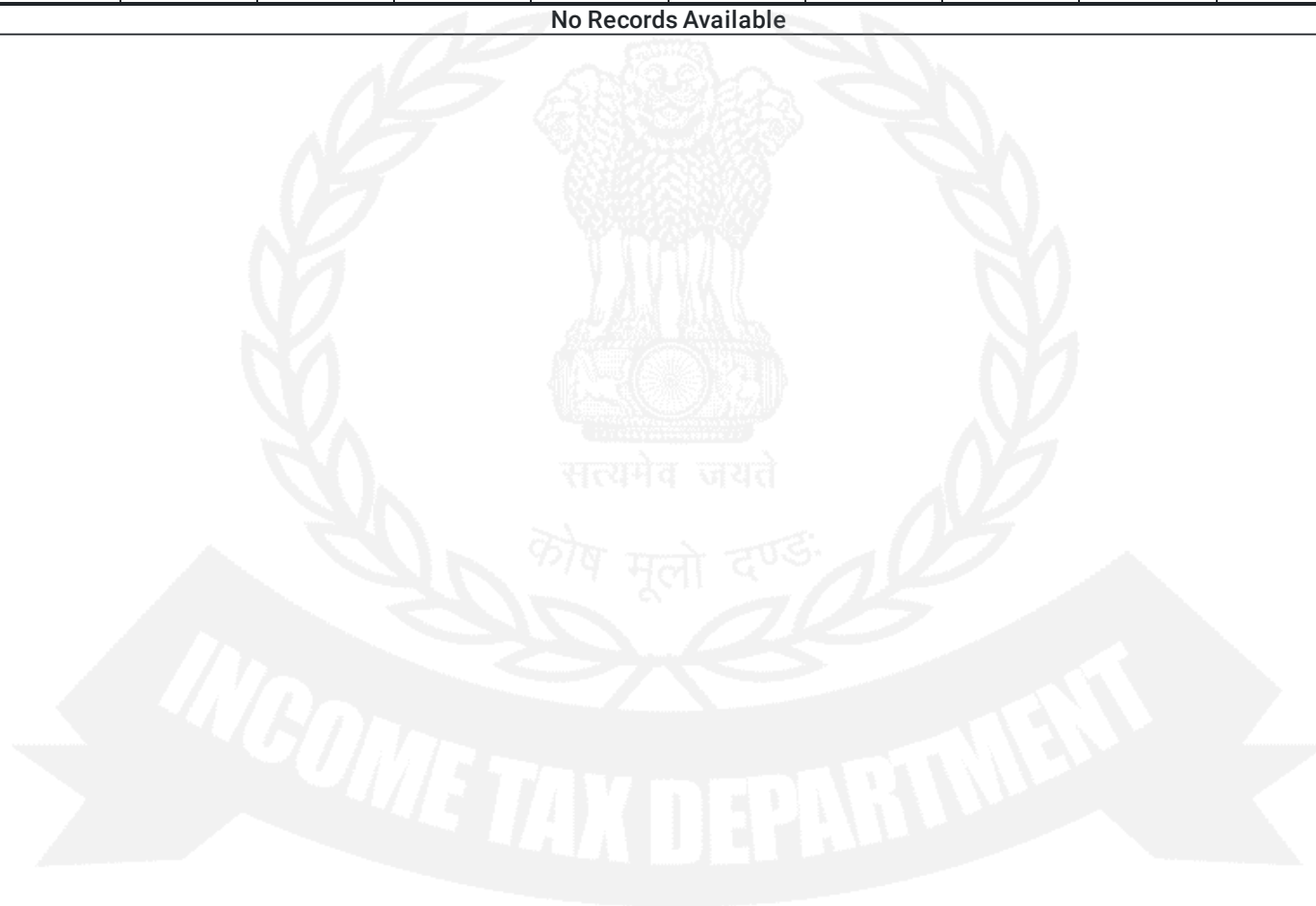


Schedule SP- e 2 : Details in case of Other Property being Immovable:								
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of Property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration paid for asset	Adequate Consideration for asset
No Records Available								



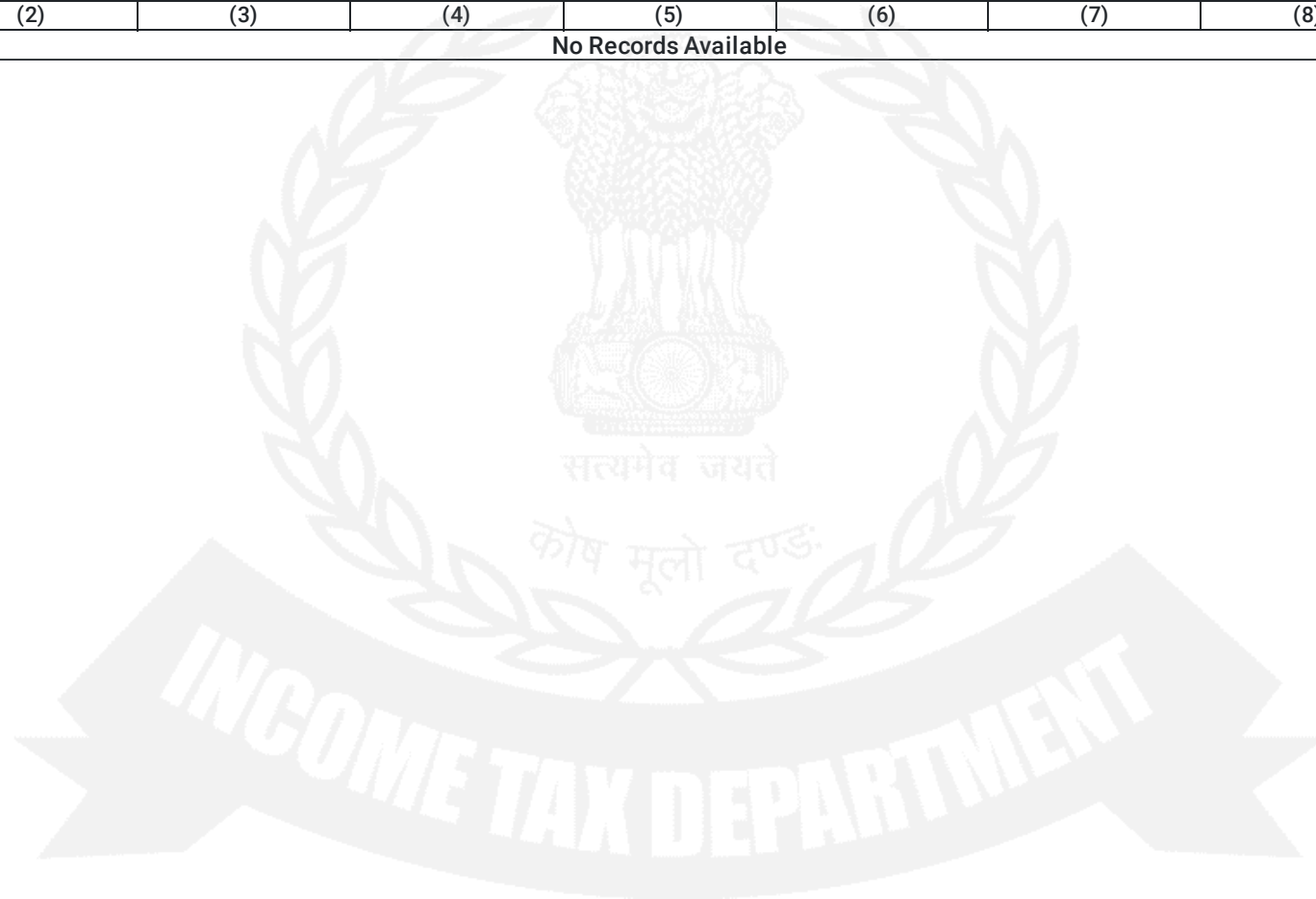
Acknowledgement Number:549613370300924**Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?**

S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company or Concern of which the shares are sold	Number of shares sold during the previous year	Price of each share or security	Total consideration share or security	Adequate consideration for share or security	Nature of movable property	Number of movable properties sold	Price of Movable property	Total consideration for property during the previous year	Adequate Consideration
No Records Available													



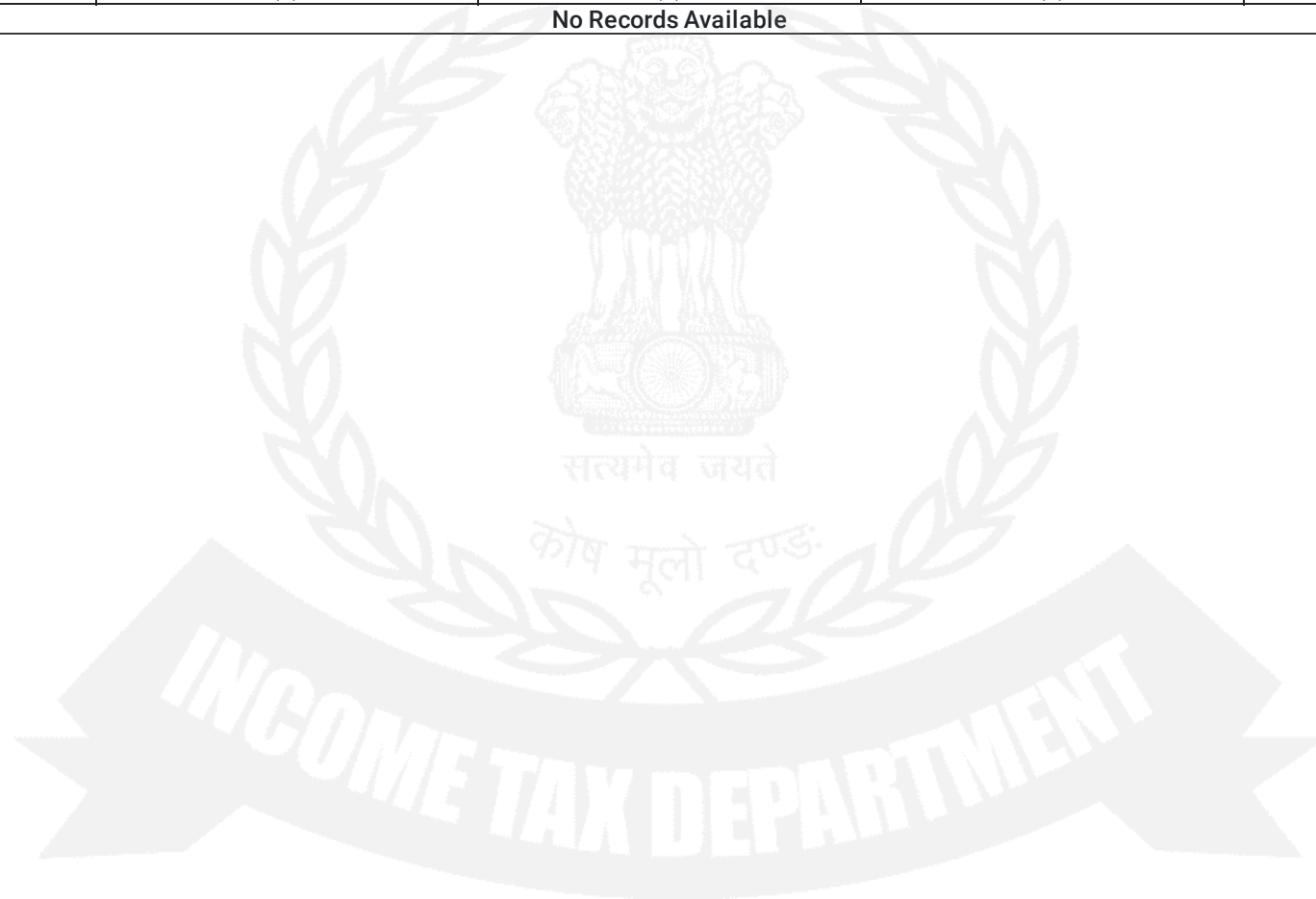
Acknowledgement Number:549613370300924**Schedule SP-f2 : Details in case of other property being immovable**

S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								



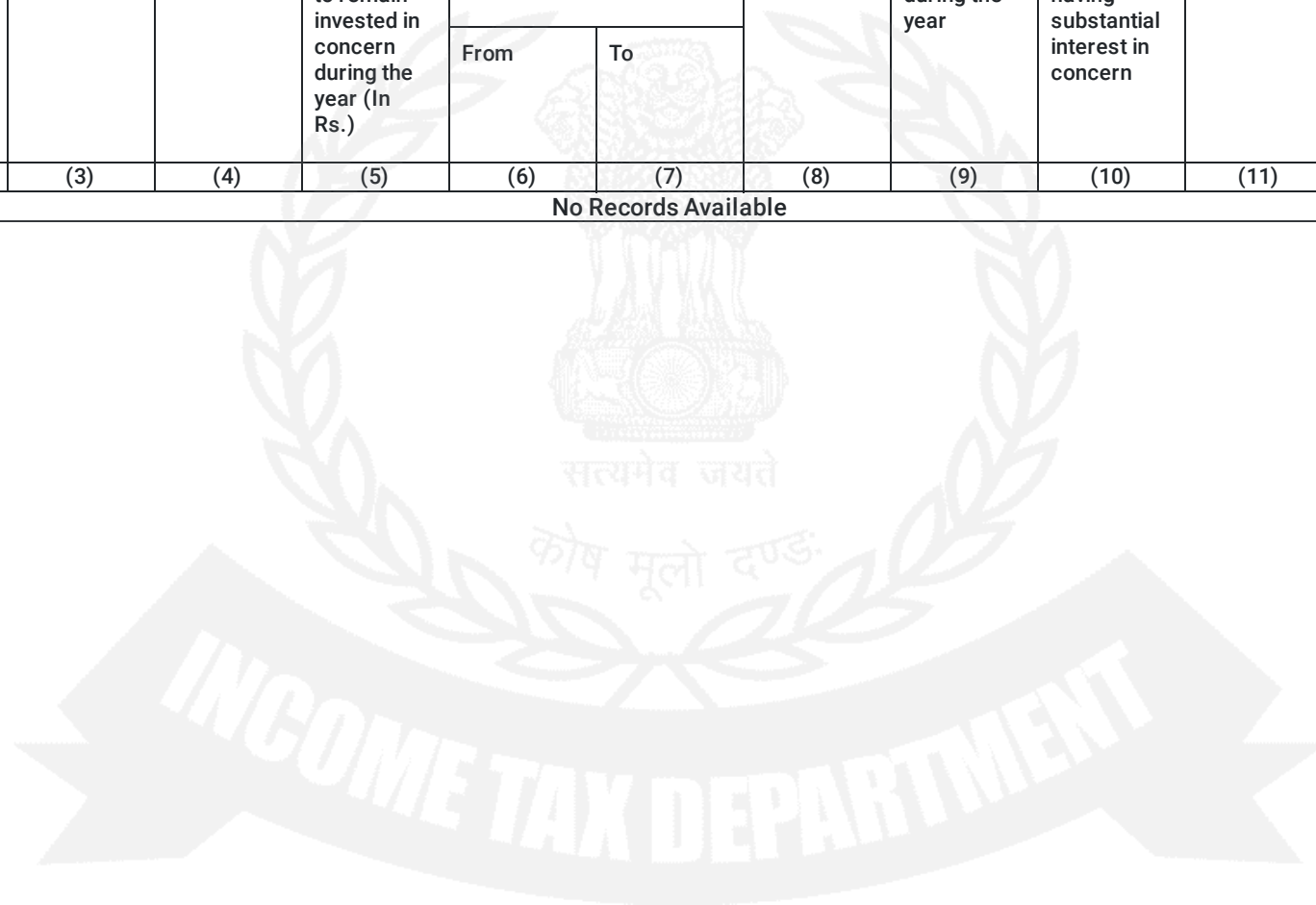
Acknowledgement Number:549613370300924**Schedule SP-g : Details of any income or property which is diverted during the previous year in favour of any specified person**

S. No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs)
(1)	(2)	(3)	(4)	(5)
No Records Available				



Schedule h : Details of any funds that are,or continue to remain invested in any concern during the previous year in which the specified person has a substantial interest

S. No.	Nature of concern in which funds are continue to remain invested	Name of concern	Details of the Concern in which funds are, or continue to remain, invested							Details of substantial interest		
			Address of concern	Amount that is or continues to remain invested in concern during the year (In Rs.)	Duration of investment during the previous year		Nature of investment	Income from investment during the year	Name of specified person having substantial interest in concern	PAN of specified person	Nature of substantial interest	Nature of concern in which funds are continue to remain invested
					From	To						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
No Records Available												



Acknowledgement Number:549613370300924

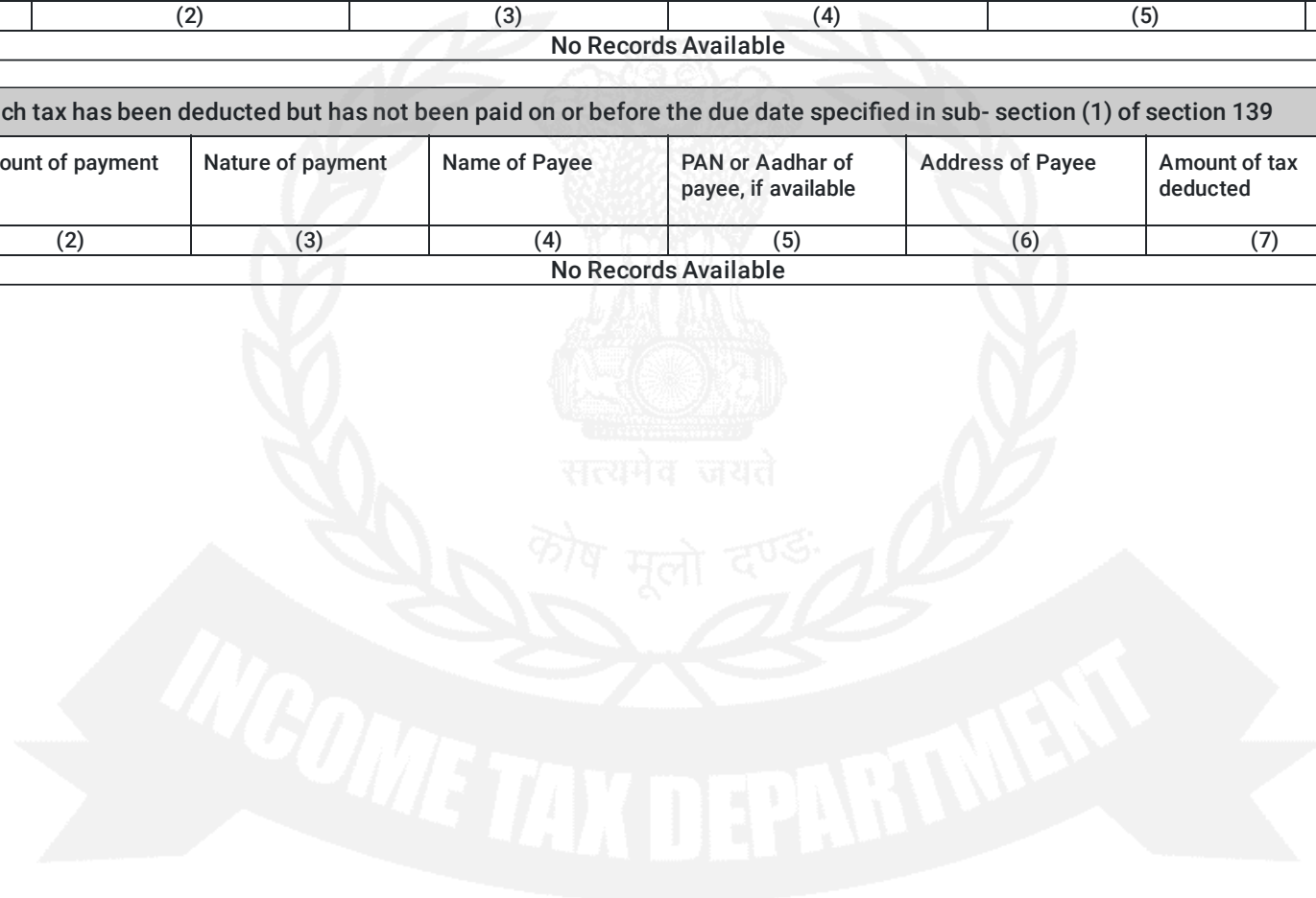
Schedule TDS disallowable : Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause(ia) of clause (a) of section 40:

[illegible]

Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)
No Records Available					

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

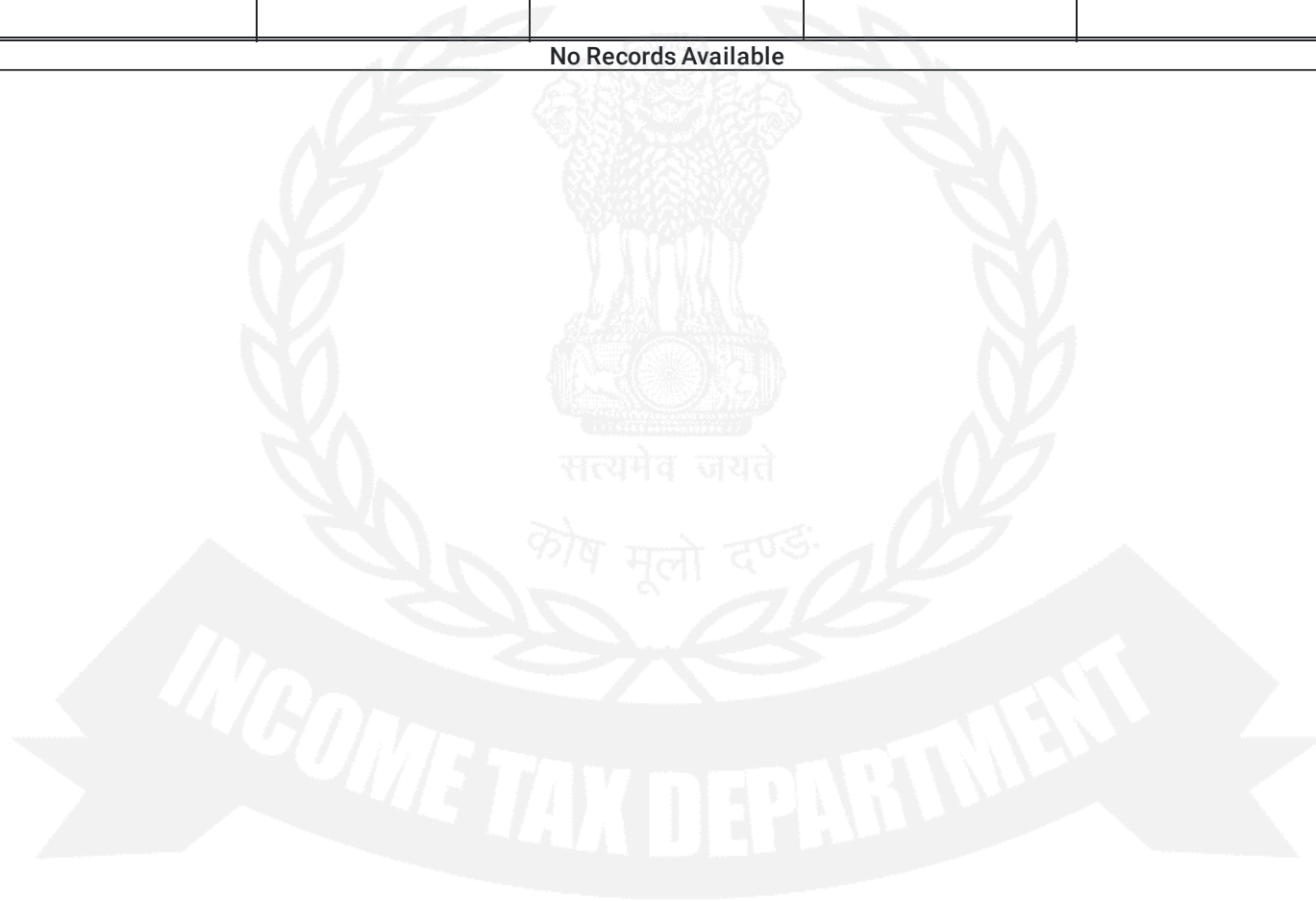
Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No Records Available							



Acknowledgement Number:549613370300924

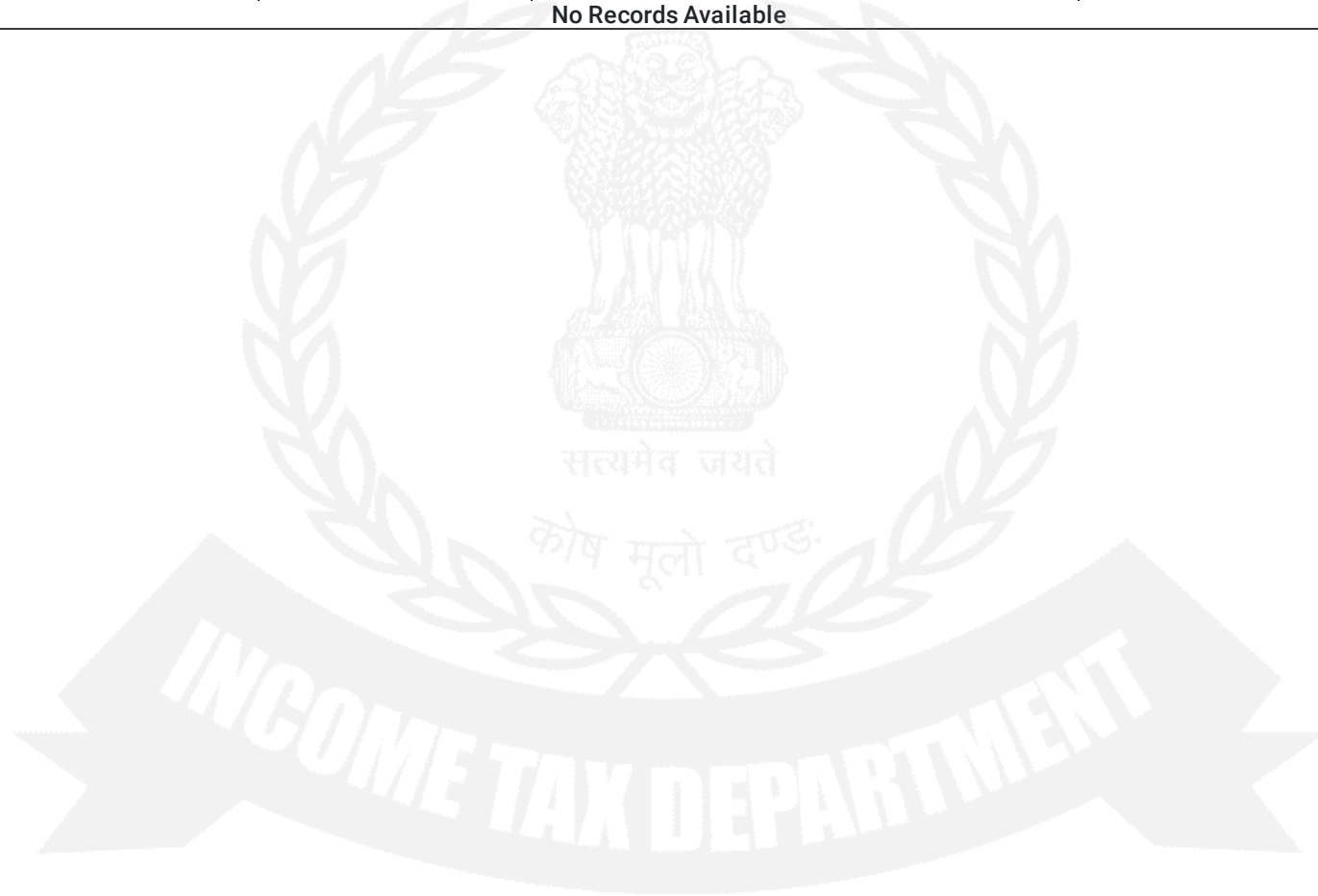
Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 sub-section(1) of section 11 read with sub-section (3) of section 40A

S. No.	Date of Payment	Amount of payment	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
No Records Available						



Acknowledgement Number:549613370300924**Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C)/sub-section (1) of section 11 read with sub-section (3A) of section 40A**

S. No.	Date of Payment	Amount	Nature	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
(1)	(2)	(3)	(4)	(5)	(6)	(8)
No Records Available						



Acknowledgement Number:549613370300924

Schedule TDS/TCS								
Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TVDD00309B	192 - Salary	5,91,48,754	1,90,25,759	1,90,25,759	19,52,684	0		0
TVDD00309B	194C - Payments to contractors	6,95,06,848	6,95,06,848	6,95,06,848	11,02,907	0		0
TVDD00309B	194J - Fees for professional or technical services	20,35,588	20,35,588	20,35,588	2,03,559	0		0
TVDD00309B	194-I - Rent	12,29,669	12,29,669	12,29,669	1,22,966	0		0
TVDD00309B	194J - Fees for professional or technical services	43,73,001	43,73,001	43,73,001	4,37,300	0		0



Acknowledgement Number:549613370300924

Schedule Statement of TDS/TCS				
Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
TVDD00309B	24Q	31-Jul-2023	27-Jul-2023	Yes
TVDD00309B	24Q	31-Oct-2023	30-Oct-2023	Yes
TVDD00309B	24Q	31-Jan-2024	29-Jan-2024	Yes
TVDD00309B	24Q	31-May-2024	21-May-2024	Yes
TVDD00309B	26Q	30-Sep-2023	26-Sep-2024	Yes
TVDD00309B	26Q	31-Oct-2023	30-Oct-2023	Yes
TVDD00309B	26Q	31-Jan-2024	24-Jan-2024	Yes
TVDD00309B	26Q	31-May-2024	22-May-2024	Yes

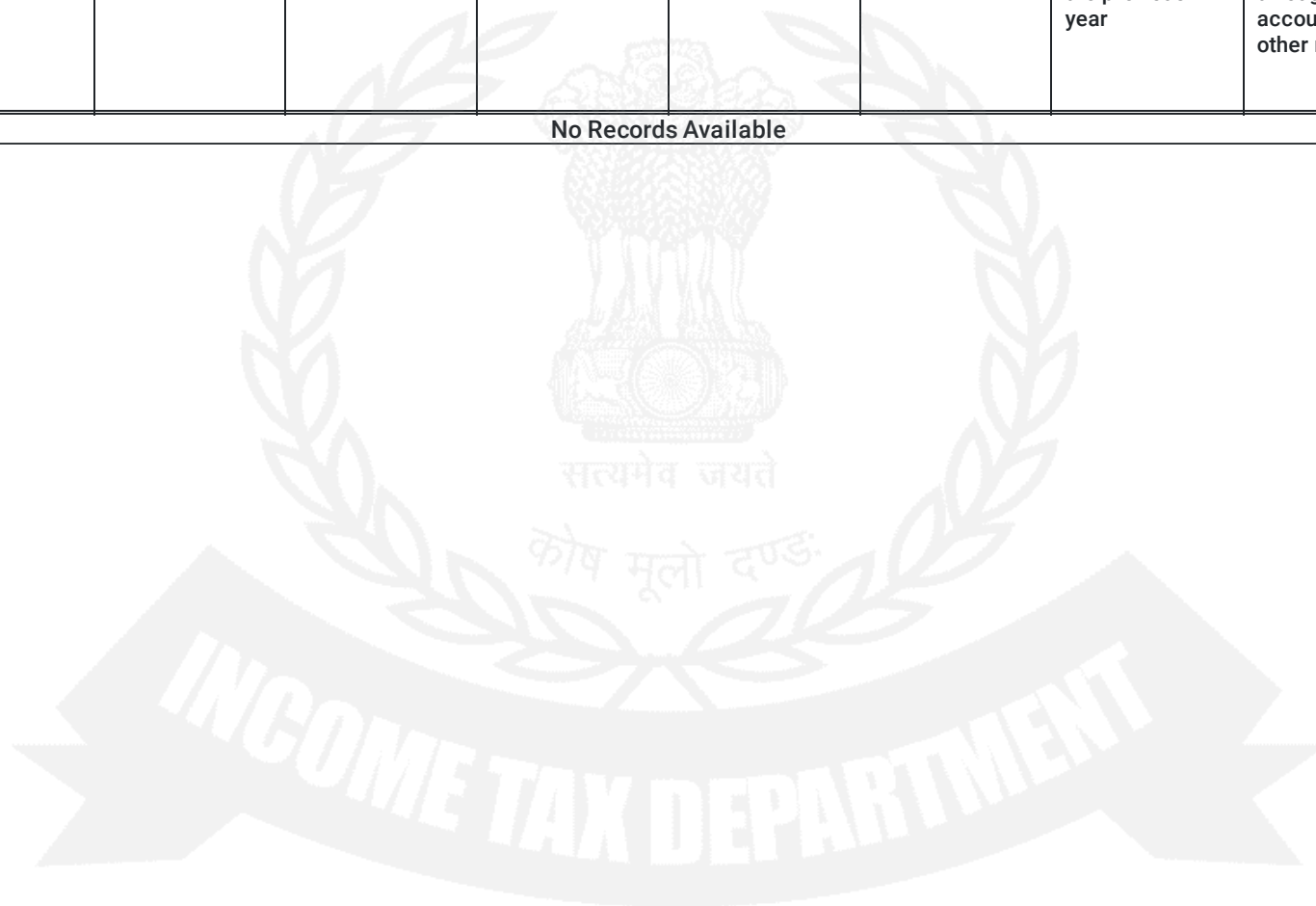
Acknowledgement Number:549613370300924

Schedule Interest on TDS/TCS			
Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment
(1)	(2)	(3)	(4)
No Records Available			



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

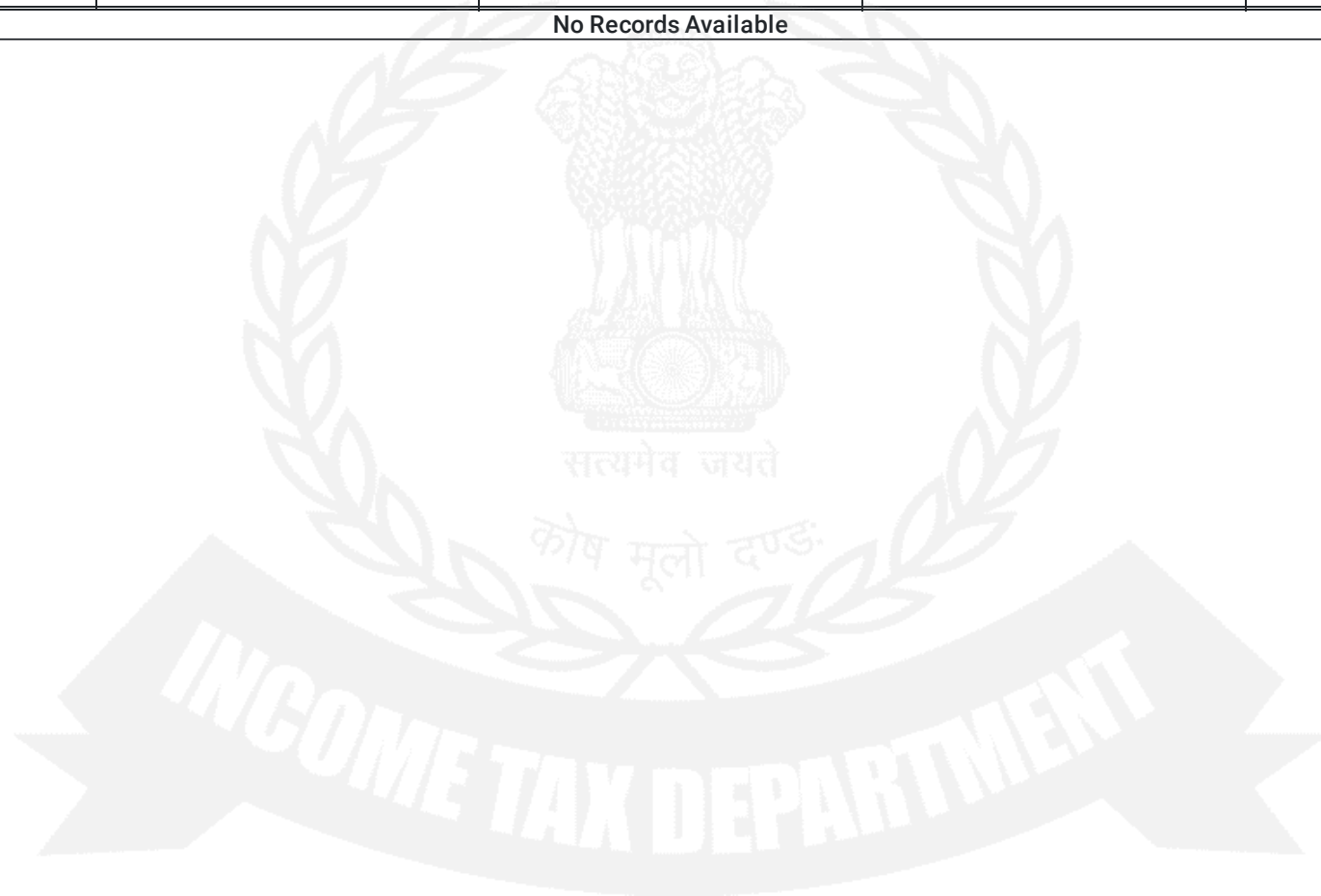
S. No.	Name of the lender or depositor	PAN or Aadhar the payee, if available	Address	Loan or Deposit or Any Specified Sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous year	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available									



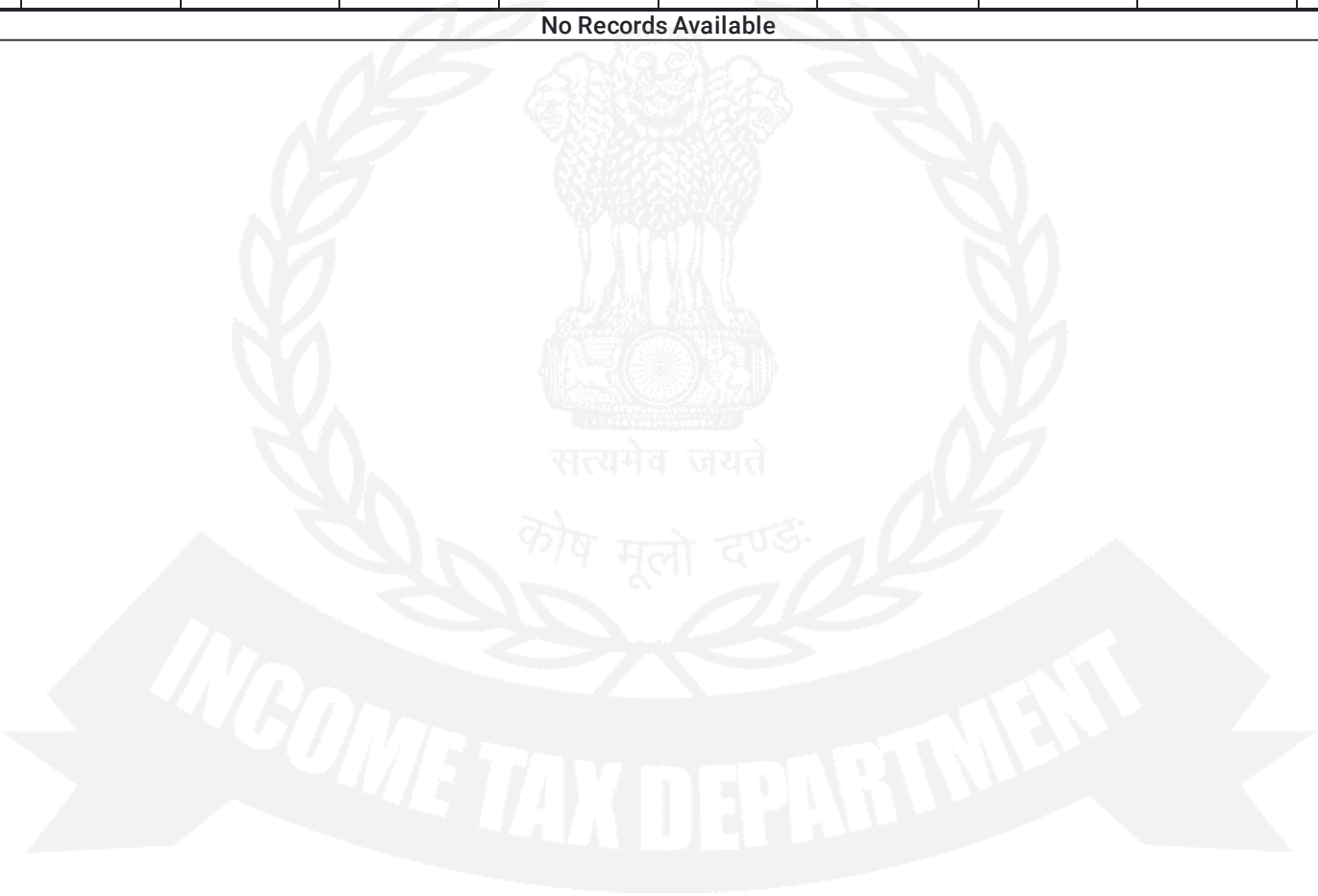
Acknowledgement Number:549613370300924

Schedule 269ST: Details of amount received exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?

S. No.	Details of Payer and amount of payment			Amount
	Name	PAN, if available	Address	
No Records Available				



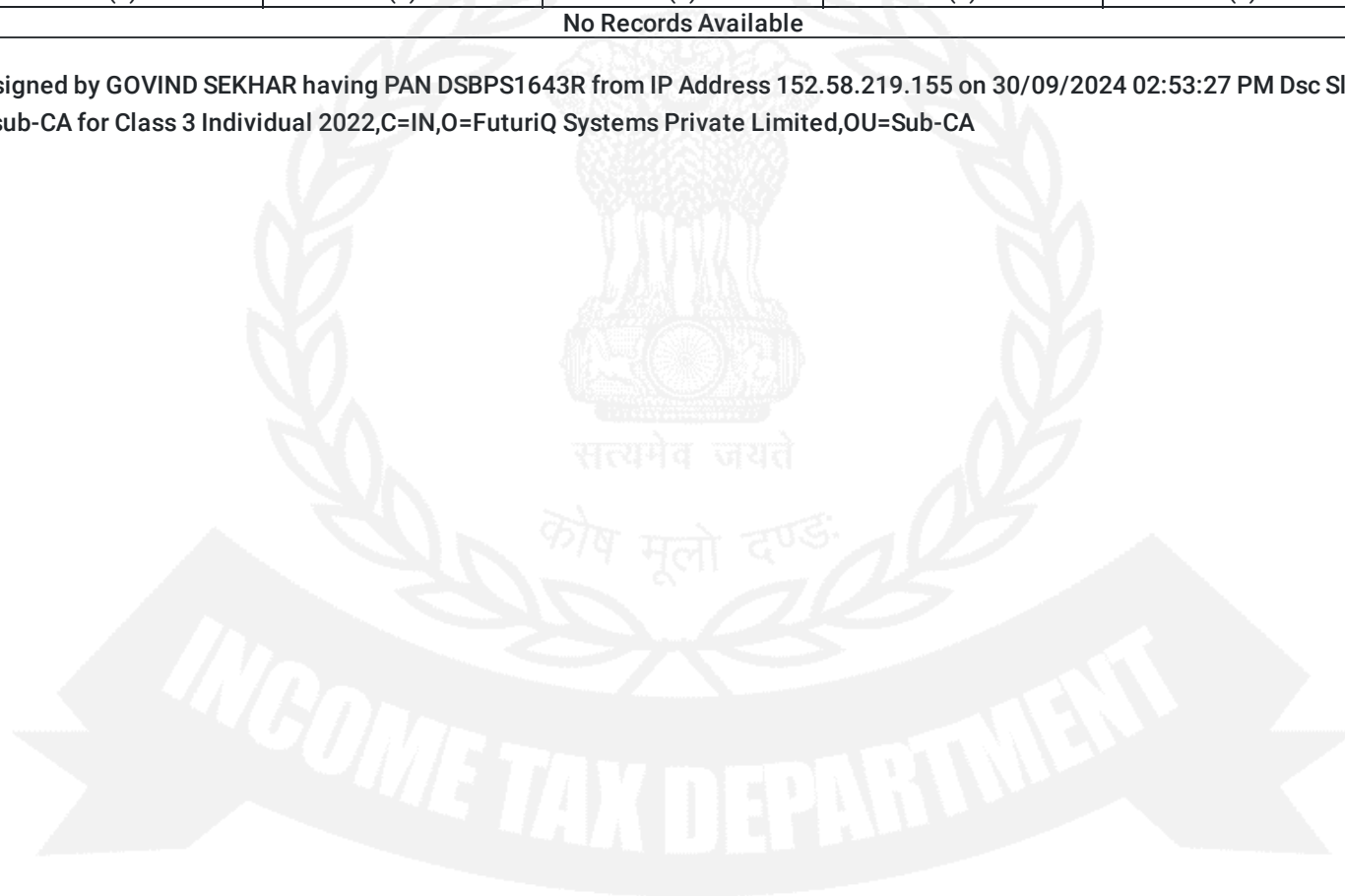
Schedule 269T: Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?											
S. No.	Details of Payee			Details of Transaction						Mode of Repayment	
	Name	PAN of the payee, if available	Address	Loan or Deposit or Any Specified Advance	Amount	Please specify mode of receipt [by Cheque or Bank Draft or use of electronic clearing system through a bank account or any other	Whether Account Payee, if by Cheque or Bank Draft?	Whether Squared up?	Maximum Amount outstanding	By Cheque or Bank Draft or use of electronic clearing system through a bank account or any other mode	Whether Account Payee if by Cheque or Bank Draft?
No Records Available											



Acknowledgement Number:549613370300924

Schedule other law violation						
S. No.	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						

This form has been digitally signed by GOVIND SEKHAR having PAN DSBPS1643R from IP Address 152.58.219.155 on 30/09/2024 02:53:27 PM Dsc Sl.No and issuer 14312539403233CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA



DC KIZHAKEMURI FOUNDATION
BALANCE SHEET AS AT 31st MARCH, 2024

(Amount in Rs.)

Particulars	Note	As at 31st March, 2024	As at 31st March, 2023
I.EQUITY AND LIABILITIES			
(1) Owners' Funds			
(a) Capital Fund	2	8,00,555	8,00,555
(b) Income Over Expenditure	3	14,30,70,173	14,62,96,335
		<u>14,38,70,728</u>	<u>14,70,96,890</u>
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	4	2,08,59,143	2,36,39,063
(b) Other Long-Term Liabilities	5	6,03,32,885	6,39,21,528
		<u>8,11,92,028</u>	<u>8,75,60,591</u>
(3) Current Liabilities			
(a) Short-Term Borrowings	4	5,94,68,126	5,65,86,594
(b) Trade Payables	6		
(i) Total outstanding dues of micro, small and medium enterprises		-	-
(ii) Total outstanding dues of creditors other than micro, small and medium enterprises		1,10,61,817	1,70,22,533
(c) Other Current Liabilities	7	4,28,07,294	3,05,82,275
(d) Short-Term Provisions	8	37,03,837	39,938
		<u>11,70,41,074</u>	<u>10,42,31,340</u>
Total		<u><u>34,21,03,830</u></u>	<u><u>33,88,88,821</u></u>
II.ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	9		
(i) Property, Plant and Equipment		18,32,87,674	17,58,30,167
(ii) Capital Work in Progress		1,77,10,015	1,77,10,015
(b) Long Term Loans and Advances	10	48,77,362	1,49,15,543
(c) Other Non-Current Assets	11	2,01,92,455	2,67,58,727
		<u>22,60,67,506</u>	<u>23,52,14,452</u>
(2) Current Assets			
(a) Trade Receivables	12	1,85,33,120	1,41,23,564
(b) Cash and Bank Balances	13	9,33,73,624	8,73,67,250
(c) Short Term Loans and Advances	14	14,73,571	9,74,173
(d) Other Current Assets	15	26,56,009	12,09,382
		<u>11,60,36,324</u>	<u>10,36,74,369</u>
Total		<u><u>34,21,03,830</u></u>	<u><u>33,88,88,821</u></u>

Summary of material accounting policies

1

The accompanying notes are an integral part of the financial statements

For and on Behalf of Trustees

As per our report of even date attached

For DC Kizhakemuri Foundation
[Signature]
Secretary



For VARMA & VARMA
(FRN:004532S)

[Signature]
(GOVIND SEKHAR)
Partner
CHARTERED ACCOUNTANTS
Membership No.229231

DC KIZHAKEMURI FOUNDATION
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

		(Amount in Rs.)	
Particulars	Note	For the year ended 31st March, 2024	For the year ended 31st March, 2023
I. Revenue from Operations	16	10,56,51,250	11,67,54,250
II. Other Income	17	8,60,95,882	7,30,68,991
III. Total Income (I+II)		<u>19,17,47,132</u>	<u>18,98,23,241</u>
IV. Expenses:			
Employee Benefits Expense	18	6,28,12,653	5,49,72,810
Finance Costs	19	80,23,030	71,61,362
Depreciation and Amortization Expense	9	2,05,63,321	2,06,56,997
Administrative Expenses	20	3,12,80,650	2,93,17,374
Academic Expenses	21	4,71,87,153	4,60,60,152
KLF Expenses	22	1,47,57,620	1,15,55,925
Scholarship and other Expenses	23	1,03,48,867	1,51,17,364
Total Expenses		<u>19,49,73,294</u>	<u>18,48,41,984</u>
Surplus/(Deficit) for the year (III - IV)		<u>(32,26,162)</u>	<u>49,81,257</u>

Summary of material accounting policies

1

The accompanying notes are an integral part of the financial statements

For and on behalf of Trustees

As per our report of even date attached

For DC Kizhakemuri Foundation

Secretary



For VARMA & VARMA
(FRN:004532S)

(GOVIND SEKHAR)
Partner
CHARTERED ACCOUNTANTS
Membership No.229231

Notes Forming Part of the Financial Statements for the Year Ended 31st March, 2024

1 Material Accounting Policies

1.1 Basis of Accounting

The financial statements are prepared under the historical cost convention on accrual basis, except as otherwise stated and in accordance with the applicable Accounting Standards. The fee income for the courses is recognised on the basis of the relative academic year.

1.2 Fixed Assets

Fixed assets are stated at cost less depreciation.

1.3 Depreciation

Depreciation on all assets is provided on Written Down Value Method at the rates and manner prescribed under the Income Tax Act, 1961.

1.4 Use of Estimates

The presentation of financial statements in conformity with the generally accepted accounting principles require 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 and expenses during the reporting period. Difference between the actual result and estimates are recognised in the period in which the results are known / materialized.

1.5 Employee benefits

The Society has defined contribution plans for employees comprising of the Employees Provident Fund. The Society's contribution to the scheme is charged to the Profit and Loss Account for the year. The Society has no further obligations under these plans beyond its monthly contributions.

1.6 Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction, or production of an asset that takes a substantial period of time to get ready for its intended use are capitalized. Other borrowing costs are recognized as an expense in the period in which they are incurred.



1.7 Provisions, Contingent Liabilities and Contingent Assets.

Provisions are recognised when the Society has a present obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to its present value and are determined based on management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the correct management estimates.

Contingent Liabilities are disclosed when the Society has a possible obligation or a present obligation and it is probable that a cash flow will not be required to settle the obligation.

Contingent assets are neither recognised nor disclosed in the accounts.



(Amount in Rs.)			
2. Capital Fund			
Particulars	As at 31st March, 2024		As at 31st March, 2023
(i) Capital Fund	12,195		12,195
(ii) Corpus Contribution	7,88,360		7,88,360
Total	8,00,555		8,00,555

(Amount in Rs.)			
3. Income Over Expenditure			
Particulars	As at 31st March, 2024		As at 31st March, 2023
Balance at the beginning of the year	14,62,96,335		14,13,15,078
(+) Surplus / (Deficit) for the year	(32,26,162)		49,81,257
Total	14,30,70,173		14,62,96,335

(Amount in Rs.)				
4. Borrowings				
Particulars	Long Term		Short Term	
	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2024	As at 31st March, 2023
Term Loans				
From Banks (Secured, Refer Note 4.1)	1,74,34,323	1,90,58,333	1,94,76,825	1,96,94,939
Vehicle Loan From Banks (Secured, Refer Note 4.2)	34,24,820	45,80,730	15,88,502	20,45,054
Cash Credit				
From Banks - Repayable on Demand (Secured, Refer Note 4.3)	-	-	3,84,02,799	3,48,46,601
Total	2,08,59,143	2,36,39,063	5,94,68,126	5,65,86,594

4.1.1 Term loans amounting to Rs. 1,70,01,397 are secured by lien on fixed deposits.

4.1.2 Term loans amounting to Rs. 1,88,28,756 are secured by the following immovable properties owned by Mr Ravi DeeCee:

- Unit No 1 Floor No 10H No 729b/4, Bcg Mars, Dc Books/Rolling Pin Devalokam, 250M To Kanjikuzhy Junction, Sy No 17/1 2 3, Kottayam 686004
- 992/3 1040 1083/3 1086, Flat No 6a Hybresal Apartments Elamkulam, Thevara, 992/3 1040 1083/3 1086, Cochin 682013

4.1.3 Term loan amounting to Rs. 10,80,995 is secured with primary security being hypothecation of current assets and fee receivable and collateral security being equitable mortgage of college building in Sy No 826/27 Vagamon Village, Peermade Taluk Idukki District along with multi storied college building of 1,75,365 sq ft having building nos 1/8 to 29,1/34 to 36,1/570 to 573,1/721 to 726, 1/565 and 1/569 of Elappara Grama Panchayath

4.2 Vehicle loans are secured by way of hypothecation of respective vehicle acquired out of the proceeds of the loan.

4.3 Cash Credit facility availed from South Indian Bank carries effective interest rate of 8.95%. The Borrowing is secured with primary security being hypothecation of entire current assets and fee receivable and collateral security being equitable mortgage of:

- 202.35 Ares (500 cents) of property occupied by college building in Sy No 826/27 Vagamon Village, Peermade Taluk Idukki District along with multi storied college building of 1,75,365 sq ft having building nos 1/8 to 29,1/34 to 36,1/570 to 573,1/721 to 726, 1/565 and 1/569 of Elappara Grama Panchayth in the name of D C Kizhakkemuri Foundation represented by Ravi Deecee
- 31.26 ares (77.21 cents) of landed property in Re sy no 147/1-1 in Ayiroorppara Village, Thiruvanthapuram Taluk, Thiruvanthapuram Dist. owned M/s Deecee International Trading Corporation represented by Mr.Ravi Deecee & Mrs Ratheemma Ravi Deecee

(Amount in Rs.)			
5. Other Long-Term Liabilities			
Particulars	As at 31st March, 2024	As at 31st March, 2023	
Government Grant (Refer Note 24)	4,50,00,000	4,50,00,000	
Refundable Deposits	1,53,32,885	1,89,21,528	
	6,03,32,885	6,39,21,528	

(Amount in Rs.)			
6. Trade Payables			
Particulars	As at 31st March, 2024	As at 31st March, 2023	
(i) Total outstanding dues of micro, small and medium enterprises: and (Refer Note 6.1)	-	-	
(ii) Total outstanding dues of creditors other than micro, small and medium enterprises	1,10,61,817	1,70,22,533	
Total	1,10,61,817	1,70,22,533	

6.1 Total Outstanding Dues of Micro, Small and Medium Enterprises

The entity has taken steps to identify the suppliers who qualify under the definition of Micro and Small Enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2023, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material.

(Amount in Rs.)			
7. Other Current Liabilities			
Particulars	As at 31st March, 2024	As at 31st March, 2023	
Statutory Dues	10,64,278	13,56,792	
Refundable Deposits	69,90,000	46,25,000	
Capital Creditors	1,73,654	1,76,873	
Salary Payable	48,37,117	50,33,362	
Other Current Liability	2,94,93,187	1,91,77,190	
Scholarship Payable	2,49,058	2,13,058	
Total	4,28,07,294	3,05,82,275	



8. Short Term Provisions		(Amount in Rs.)	
Particulars	As at 31st March, 2024	As at 31st March, 2023	
Provision for Gratuity	36,63,899	-	
Other Provisions	39,938	39,938	
Total	37,03,837	39,938	

10. Long Term Loans and Advances		(Amount in Rs.)	
Particulars	As at 31st March, 2024	As at 31st March, 2023	
Capital Advance	19,11,417	1,20,08,191	
Income Tax (Net)	29,65,945	29,07,352	
Total	48,77,362	1,49,15,543	

11. Other Non-Current Assets		(Amount in Rs.)	
Particulars	As at 31st March, 2024	As at 31st March, 2023	
	2,01,92,455	2,67,58,727	
Security Deposits	2,01,92,455	2,67,58,727	
Total			

12. Trade Receivables		(Amount in Rs.)	
Particulars	As at 31st March, 2024	As at 31st March, 2023	
Fee Receivable from Students	1,17,24,381	88,77,575	
Other Debtors	68,08,739	52,45,989	
Total	1,85,33,120	1,41,23,564	

13. Cash and Bank Balances		(Amount in Rs.)	
Particulars	As at 31st March, 2024	As at 31st March, 2023	
Current Accounts	29,64,024	28,85,420	
Fixed Deposits (Refer Note 13.1, 25 and 26)	9,03,67,139	8,44,15,353	
Cash on Hand	42,461	66,477	
Total	9,33,73,624	8,73,67,250	

13.1 Fixed deposit accounts includes Rs. 2,36,31,978 held as security against Short term borrowings and Long Term Borrowings to the extent stated in Note No: 4.1.1

14. Short Term Loans and Advances		(Amount in Rs.)	
Particulars	As at 31st March, 2024	As at 31st March, 2023	
Advances to Suppliers	14,73,571	9,74,173	
Total	14,73,571	9,74,173	

15. Other Current Assets		(Amount in Rs.)	
Particulars	As at 31st March, 2024	As at 31st March, 2023	
Advances Recoverable in Cash or in kind for value to be received	26,56,009	12,09,382	
Total	26,56,009	12,09,382	



DC KIZHAKEMURI FOUNDATION

Notes Forming Part of the Financial Statements for the Year Ended 31st March, 2024

9. Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

Particulars	WDV as at 1st April, 2023	Additions during the year	Adjustments/ Deletions	Total	Rate	Depreciation	WDV as at 31st March, 2024
Land	1,95,80,405	-	-	1,95,80,405		-	1,95,80,405
Lease hold land	58,05,706	36,92,656	-	94,98,362		2,32,162	92,66,200
Building	10,50,81,069	1,58,95,322	-	12,09,76,391	10%	1,20,69,235	10,89,07,156
Furniture & Fittings	1,51,11,335	33,70,782	-	1,84,82,117	10%	17,21,057	1,67,61,060
Electrical Fittings	30,56,065	1,92,637	-	32,48,702	10%	3,15,488	29,33,214
Electronic Equipment's	65,18,261	8,10,421	-	73,28,682	10%	7,29,268	65,99,414
Library Books	12,94,727	7,18,224	-	20,12,951	40%	6,81,180	13,31,771
Motor Vehicles	16,95,406	-	-	14,95,406	15%	2,24,311	12,71,095
Machinery & Plant	1,05,28,071	20,62,612	-	1,25,90,683	15%	18,58,744	1,07,31,939
Intangible Asset	1,17,394	-	-	1,17,394	25%	29,349	88,045
Motor Vehicles	52,96,771	-	-	52,96,771	30%	15,89,031	37,07,740
Computer	17,44,957	14,78,174	-	32,23,131	40%	11,13,496	21,09,635
Grand Total	17,58,30,167	2,82,20,828	2,00,000	20,38,50,995		2,05,63,321	18,32,87,674
<i>Previous Year</i>	<i>18,25,35,099</i>	<i>1,39,53,670</i>	<i>1,605</i>	<i>19,64,87,164</i>		<i>2,06,56,997</i>	<i>17,58,30,167</i>

Capital Work in Progress

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Balance	1,77,10,015	1,77,10,015
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	1,77,10,015	1,77,10,015



16. Revenue from Operations

(Amount in Rs.)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Tuition Fees	10,56,51,250	11,67,54,250
Total	10,56,51,250	11,67,54,250

17. Other Income

(Amount in Rs.)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Application Fees	1,07,000	1,52,500
Interest on Fixed Deposits	60,89,506	40,98,844
Mess Fees Received	2,68,81,258	2,87,63,272
Rent Received	5,33,357	3,77,619
Other Fees	2,17,51,733	1,67,81,215
Other Receipts	1,80,50,648	1,25,47,665
Utility Charges	88,91,097	74,75,681
Liabilities Written Back	37,91,283	28,72,195
Total	8,60,95,882	7,30,68,991

18. Employee Benefits Expenses

(Amount in Rs.)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Salaries, Wages, Bonus and Other Allowances	5,40,06,353	5,11,91,989
Contribution to Provident and Other Funds	16,88,420	14,37,095
Gratuity Expenses	47,26,764	-
Staff Welfare Expenses	23,91,116	23,43,726
Total	6,28,12,653	5,49,72,810

19. Finance Cost

(Amount in Rs.)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Interest Expenses	80,23,030	71,61,362
Total	80,23,030	71,61,362

20. Administrative Expenses

(Amount in Rs.)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Advertisement	-	2,19,883
Agriculture/Farming Expenses	6,21,968	5,62,439
Rent	14,51,009	6,14,041
Audit & Consultation Fee	5,03,368	2,19,209
Gardening Expenses	1,29,026	1,80,856
House Keeping Expenses	34,17,783	29,90,274
Insurance	97,713	2,15,000
Loss on Sale of Asset	-	-
Postage and Courier	61,205	30,976
Power and Fuel	53,85,416	52,86,122
Printing & Stationary	6,36,273	3,26,328
Legal and Professional Charges	1,83,211	62,700
Rates, Licences & Taxes	3,40,117	13,87,018
Repairs and Maintenance	1,14,26,680	1,21,09,301
Security Charges	21,45,285	17,18,442
Software Expenses	12,63,559	1,30,862
Telephone Charges	38,003	33,043
Travelling Expenses	11,52,765	9,12,994
Vehicle Running Expenses	23,70,327	22,79,849
Bank Charges	56,942	38,037
Total	3,12,80,650	2,93,17,374



21. Academic Expenses

(Amount in Rs.)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
(A) Students Amenities & Other Expenses:		
Add-On Course Expense	13,54,717	-
Canteen Expenses	2,63,73,881	2,85,94,062
Co-Curricular Activities	3,33,114	3,99,647
Hostel Expenses	78,434	37,458
Internet Charges	18,29,000	15,02,989
Placement Expenses	19,81,597	
Medical Expense	36,372	36,344
Seminar/Workshop Expenses	21,53,949	11,87,707
Service & Water Charges	7,51,018	5,83,053
Sports Expenses	1,13,292	94,883
Total (A)	3,50,05,374	3,24,36,143
(B) Library & Research Expenses:		
Journals & Magazines	9,56,623	10,59,746
Membership & Subscription	2,29,128	3,05,607
E - Paper	-	45,430
Total (B)	11,85,751	14,10,783
(C) Other Academic Expenses:		
Accreditation/Certification Expenses	12,46,578	4,83,115
Affiliation/ Approval Fee	26,25,190	3,51,280
Admission Expenses	48,62,836	1,02,74,679
Advertisement-Admissions	2,48,041	1,12,480
Annual Administration Fees - University	7,65,165	9,11,900
Consultancy Expenses	11,32,933	-
Radio Expenses	5,213	79,772
Website Expenses	61,619	-
DCKF Assisted Research Programme Expenses	48,453	
Total (C)	1,09,96,028	1,22,13,226
Total (A+B+C)	4,71,87,153	4,60,60,152

22. KLF Expenses

(Amount in Rs.)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Accommodation Expenses	36,98,589	20,97,847
Advertisement/Publicity Expenses	7,55,010	5,16,608
Cultural Programme & Guest Remuneration	14,00,600	15,24,200
Food & Refreshment Expenses	11,13,918	10,24,230
Gift for Guests	-	4,59,494
Ground Rent	2,63,501	1,15,083
Housekeeping Expenses	86,670	-
Event Coordination Expenses	52,21,500	23,61,000
Insurance Charges	6,587	-
Miscellaneous Expenses / Contingency	2,31,501	69,080
Power and Fuel Expenses	3,500	2,72,339
Printing and Stationery	81,472	2,90,534
Rates & Taxes	35,407	91,657
Security Charges	1,72,992	1,15,876
System Expense	77,459	94,735
Telephone and Broad Band Expenses	20,165	35,046
Traveling Expenses	15,88,749	24,88,196
Total	1,47,57,620	1,15,55,925

23. Other Expenses

(Amount in Rs.)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Faculty Development Expenses	3,96,947	1,87,756
Scholarship	97,97,302	1,37,73,985
Food expenses for guests	1,54,618	1,18,218
Receivables written off	-	10,37,405
Total	1,03,48,867	1,51,17,364



24. (i) The DC Kizhakkemuri Foundation ("DCK Foundation") had been sanctioned a Grant of Rs.9.00 Crores by Ministry of Cultural Affairs for construction of a new Tagore cultural complex in the district of Idukki under the Scheme of Tagore Cultural Complex vide sanction letter dated 22nd March 2016. Against the same, an amount of Rs.4.50 Crores was disbursed during preceding years (Rs 5 lakhs during the year ended 31st March 2015 and Rs.4.45 Crores during the year ended 31st March 2016). The total project for construction of the cultural complex has been conceived by DCK Foundation at an estimate cost of Rs.15.12 Crores and an amount of Rs.1.77 Crores has been spent till 31st March 2024 towards the same. Pending completion of the construction project the entire amount of Grant received (Rs.4.50 Crores) has been carried as "Government Grant" under 'Other Long-Term Liabilities' under Note 5 of the Balance Sheet of DCK Foundation and the expenditure incurred has been disclosed as "Capital Work in Progress" under Note 9 of the said Balance Sheet.
- (ii) During the year 2018-19, the Ministry of Culture has issued a letter dated 17.08.2018 directing DCK Foundation to refund the entire amount of Grant released thus far amounting to Rs.4.50 Crores together with 10% penal interest and interest earned on the amounts kept in fixed deposit for alleged violation of terms and conditions stipulated in the Ministry's sanction letter and Rule 238 (1) of General Financial Rules. The DCK Foundation has been legally advised that there have not been any violations in the sanction terms and the directive by the Ministry to refund the grant on such grounds is not in order and filed a petition against the said directive before the Hon High Court of Kerala. The Hon High Court of Kerala has stayed the said directive and the matter is now pending disposal. In the opinion of the management no provision is considered necessary in the books of accounts towards penal interest or interest earned on the amount kept in fixed deposit as per the said order.
- (iii) Subsequent to the balance sheet date, the DCK Foundation has received order dated 19/06/2024 from the GST department as per which a sum of Rs. 75,07,000/- has been determined as tax demand along with a penalty of Rs 78,17,652 consequent to the completion GST audits for the financial years 2017-18 to 2020-21. The DCK Foundation has disputed this demand vide appeal filed under the GST provisions which is pending disposal as on date. In the opinion of the management of the DCK Foundation, there are no non-levy/ short levy or non-payment/ short payment of GST as alleged and hence no liability is anticipated and no provision is considered necessary in the books of account at this stage.
25. Fixed Deposits in Note 13 includes:
i)Rs.6,07,897 (including interest Rs.3,97,897), lodged with Sub Court, Kottayam, in respect of legal case referred in (26) below.
26. A case filed by a civil contractor against the DCK Foundation in respect of claim of Rs.2.50 lakhs was decided against the Trust by the Sub Court, Kottayam. The Trustees are of the opinion that the amount is not payable and has preferred an appeal before the Honourable High Court of Kerala. Pending disposal of the appeal, no provision is made in the accounts. In this regard, an amount of Rs.2,51,400 deposited with the Court is carried forward under 'Other Current Assets' in Note 15 of the Balance Sheet. Further as stated in (25) above, Fixed Deposits amounting to Rs.6,07,897 is also lodged with the court.
27. The Assistant Labour Officer, Peermade, issued an order against a case filed by a former employee, directing the DCK Foundation to pay maternity benefits amounting to Rs. 1,61,585, after setoff of Rs. 48,500 already paid. The DCK Foundation, however, contends that the amount is not payable and has subsequently filed an appeal before the Honourable High Court of Kerala. Accordingly, no provision has been recognized in the financial statements for this obligation
28. Bank Guarantee outstanding as at balance sheet date Rs. 2,07,932
29. The DCK Foundation is a Charitable Society registered under Sec12AB of the Income Tax Act, 1961.



DC KIZHAKEMURI FOUNDATION
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

Particulars	DC Kizhakemuri Foundation	DC School of Management and Technology Vagamon	DC School of Management and Technology Trivandrum	DC School of Architecture and Design Vagamon	DC School of Architecture and Design Trivandrum	Kerala Literature Festival	FCRA	Tagore Cultural Complex	Total
I Revenue from Operations (Tuition Fee)	0	4,27,62,500	2,38,80,000	2,88,23,750	1,01,85,000	0	0	0	10,56,51,250
II Other Income	20,74,253	4,32,45,829	70,96,508	1,32,44,967	15,07,519	1,37,91,635	75,668	50,59,502	8,60,95,882
III Total Income (I+II)	20,74,253	8,60,08,329	3,09,76,508	4,20,68,717	1,16,92,519	1,37,91,635	75,668	50,59,502	19,17,47,132
IV Expenses									
Employee Benefits Expense	36,63,899	2,73,17,963	99,87,261	1,48,59,529	69,84,001	0	0	0	6,28,12,653
Finance Costs	76,42,246	96,603	1,41,567	54,135	88,479	0	0	0	80,23,030
Depreciation and Amortization Expense	5,70,989	68,92,860	40,10,127	71,23,676	19,65,669	0	0	0	2,05,63,321
Administrative Expenses	8,47,255	1,42,01,219	62,78,638	85,05,863	14,46,123	0	1,552	0	3,12,80,650
Academic Expenses	0	2,85,18,408	49,70,890	1,22,72,587	14,25,268	0	0	0	4,71,87,153
KLF Expenses	0	0	0	0	0	1,47,57,620	0	0	1,47,57,620
Scholarship and other Expenses	0	10,33,377	2,30,780	65,70,646	25,14,064	0	0	0	1,03,48,867
Total Expenses	1,27,24,390	7,80,60,430	2,56,19,262	4,93,86,436	1,44,23,604	1,47,57,620	1,552	0	19,49,73,294
Surplus/(Deficit) for the year (III-IV)	-1,06,50,137	79,47,899	53,57,246	-73,17,719	-27,31,085	-9,65,984	74,116	50,59,502	-32,26,162



DC KIZHAKEMURI FOUNDATION
BALANCE SHEET AS AT 31st MARCH, 2024

Particulars	Note	DC Kizhakemuri Foundation	DC School of Management and Technology Vagamon	DC School of Management and Technology Trivandrum	DC School of Architecture and Design Vagamon	DC School of Architecture and Design Trivandrum	Kerala Literature Festival	FCRA	Tagore Cultural Complex	Total
LEQUITY AND LIABILITIES										
(1) Owners' Funds										
(a) Capital Fund	2	12,195	7,88,360							8,00,555
(b) Income Over Expenditure	3	-12,21,80,924	31,85,19,511	63,14,470	-7,31,60,849	-91,54,395	-44,95,898	88,468	2,71,39,790	14,30,70,173
		-12,21,68,729	31,93,07,871	63,14,470	-7,31,60,849	-91,54,395	-44,95,898	88,468	2,71,39,790	14,38,70,728
(2) Non-Current Liabilities										
(a) Long-Term Borrowings	4	1,78,66,085	12,18,028	17,75,030						2,08,59,143
(b) Other Long-Term Liabilities	5	1,61,885	41,41,000	6,70,000	98,15,000	5,45,000			4,50,00,000	6,03,32,885
		1,80,27,970	53,59,028	24,45,030	98,15,000	5,45,000			4,50,00,000	8,11,92,028
(3) Current Liabilities										
(a) Short-Term Borrowings	4	5,80,92,100	4,58,426	9,17,600						5,94,68,126
(b) Trade Payables										
(i) Total outstanding dues of micro, small and medium enterprises										
(ii) Total outstanding dues of creditors other than micro, small and medium enterprises	6	13,72,061	50,83,809	8,71,679	12,95,087		24,39,181			1,10,61,817
(c) Other Current Liabilities	7	10,66,87,014	-27,39,29,708	2,75,78,796	12,98,13,343	3,59,23,705	50,02,296	1,701	1,17,30,148	4,28,07,294
(d) Short-Term Provisions	8	37,03,837								37,03,837
		16,98,55,012	-26,83,87,473	2,93,68,075	13,11,08,430	3,59,23,705	74,41,477	1,701	1,17,30,148	11,70,41,074
Total		6,57,14,253	5,62,79,425	3,81,27,575	6,77,62,581	2,73,14,310	29,45,579	90,169	8,38,69,938	34,21,03,830
ILASSETS										
(1) Non-Current Assets										
(a) Property, Plant and Equipment and Intangible Assets	9									
(i) Property, Plant and Equipment		2,35,26,056	4,97,09,222	3,00,42,588	6,01,44,468	1,98,65,340				18,32,87,674
(ii) Capital Work in Progress										
(b) Long Term Loans and Advances	10	2,01,680	1,35,986	50,354	9,50,000		1,93,810		1,77,10,015	1,77,10,015
(c) Other Non-Current Assets	11	1,11,86,462	6,15,661	18,40,332		65,00,000	50,000		33,45,532	48,77,362
		3,49,14,198	5,04,60,869	3,19,33,274	6,10,94,468	2,63,65,340	2,43,810		2,10,55,547	2,01,92,455
(2) Current Assets										
(a) Trade Receivables	12	49,600	38,53,630	48,15,966	63,54,448	9,47,291	25,12,186			1,85,33,120
(b) Cash and Bank Balances	13	2,97,87,500	1,32,560	5,22,342	10,263	1,679	14,720	90,169	6,28,14,391	9,33,73,624
(c) Short Term Loans and Advances	14	99,000	11,44,607	28,436	1,81,162		20,366			14,73,571
(d) Other Current Assets	15	8,63,955	6,87,760	8,27,557	1,22,240		1,54,497			26,56,009
		3,08,00,055	58,18,557	61,94,301	66,68,113	9,48,970	27,01,769	90,169	6,28,14,391	11,60,36,324
Total		6,57,14,253	5,62,79,426	3,81,27,575	6,77,62,581	2,73,14,310	29,45,579	90,169	8,38,69,938	34,21,03,830

