

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-2023 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-2023; 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-2023.

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.

Ernakulam

31-Oct-2023

Gopi K

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ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee		AAATD3840M		
	2.	Name of the auditee		D C Kizhakkemuri Foundation		
	3.	Assessment year		2023-24		
	4.	Previous year		01-APR-2022 to 31-MAR-2023		
	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	

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		(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									
Units maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and								Yes	

Details of Place where books of acco
and other documents have been maini

at such place as prescribed under rule 17AA by the auditee

(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	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(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 transactions effected	Yes	Yes	Yes				Yes
9.	Record of all the projects and institutions run by the person containing details of their name, address and objectives	Yes	Yes	Yes				Yes

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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
			(1)	(2)	(3)	(4)	(5)	Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	
			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
Advancement of General Public Utility	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,-									
	(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									

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	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		₹
Business 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		
		(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		₹

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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
						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)
1.	All India Management Association	DELA00387C	34,500	692	194C	0	0	34,500	Admission related expense	0	No
2.	Arya Vaidya Sala Kottakkal	CHNA00059D	45,000	4,500	194J	0	0	45,000	Consultancy charges	0	No
3.	Asset Homes Private Limited	CHNA01961B	7,00,000	14,000	194C	0	0	7,00,000	Sponsorship	0	No
4.	Community Radio Associations	DELC17528A	41,200	824	194C	0	0	41,200	Advertisement and broadcasting	0	No
5.	Current Books India Private Limited	TVDC01213C	5,08,475	50,848	194J	0	0	5,08,475	Consultancy fees	0	No
6.	D C Books	TVDD00196A	13,55,934	1,35,593	194J	0	0	13,55,934	Consultancy fees	0	No
7.	Esaf Small Finance Bank Limited	CHNE02409B	2,00,000	4,000	194C	0	0	2,00,000	Sponsorship	0	No
8.	Incubation Centre lit Patna	PTNI01073C	38,000	3,800	194J	0	0	38,000	Consultancy charges	0	No
9.	Information And Public Relations Dept	TVDI00597C	15,000	300	194C	0	0	15,000	Advertisement and broadcasting	0	No
10.	Kef Hospitality India Private Limited	BLRK24203E	5,00,000	9,999	194C	0	0	5,00,000	Sponsorship	0	No
11.	Kerala State Road Transport Corporation , Chief Office, Fort, Trivandrum.	TVDK00703D	2,59,900	5,198	194C	0	0	2,59,900	Consultancy fees	0	No
12.	Kerala State Road Transport Corporation , Chief Office, Fort, Trivandrum.	TVDK00703D	81,900	8,190	194J	0	0	81,900	Consultancy fees	0	No
13.	Make Your Own Perfume (Myop) Llp	CHNM07311D	75,000	1,500	194C	0	0	75,000	Sponsorship	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)
	14.	Manipal Technologies Limited	BLRM05742C	3,00,000	6,000	194C	0	0	3,00,000	Sponsorship	0	No
	15.	Scigenom Research Foundation	CHNS07969D	7,50,000	15,000	194C	0	0	7,50,000	Sponsorship	0	No
	16.	Storyside India Llp	MUMS88919F	35,000	3,500	194J	0	0	35,000	Sponsorship	0	No
	17.	The Federal Bank Ltd	CHNT00969D	6,00,000	12,000	194C	0	0	6,00,000	Sponsorship	0	No
Voluntary Contributions	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								₹ 5,22,060		
	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		
	(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			

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	(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	₹ 3,49,850
	(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)]	₹ 3,49,850
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]	₹ 8,71,910
	25.	Total Foreign Contribution out of the total voluntary contributions stated in 24	₹ 3,49,850
	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
Income to be applied	(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}]]	₹ 8,71,910
	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)	₹ 18,89,51,331
	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])	₹ 18,98,23,241

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			15,49,07,440	2,32,31,216	17,81,38,656		
	(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			15,49,07,440	2,32,31,216	17,81,38,656			
(c)	Total application (a) + (b)(X)								
	Electronic(₹)						₹ 15,49,07,440		
	Other than electronic(₹)						₹ 2,32,31,216		
	Total(₹)						₹ 17,81,38,656		
(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.	South Indian Bank (Interest Expense To Bank - Not Liable To TDS)		57,45,392	57,45,392	0	57,45,392	No		

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(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]		₹ 2,00,83,992
(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		₹ 88,64,542
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]		₹ 16,69,19,206
(vi)	Bifurcation of application in 31(v) into Revenue or Capital		₹ 16,69,19,206
	(a)	Revenue	₹ 15,52,44,803
	(b)	Capital	₹ 1,16,74,403
(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
Amount 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 or any trust or institution referred to in section 11 or 12 of the Act towards Corpus		₹ 0
(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

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	(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)}]	₹ 16,69,19,206		
	(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	₹ 2,29,04,035		
	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 ₹
			(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 ₹	

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		(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			₹ 0
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?	Yes	₹ 1,38,395
		(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	Yes	₹ 1,38,395
		(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	₹
Income out of different sources		(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	₹
	37.	Application of Income out of the following sources during the previous year			

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Application of ir	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					0	0	0	
	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					0	0	0	
	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							
		(a)	Income for the previous year							₹
		(b)	Total Expenditure incurred in India, for the objects of the auditee,							₹
	(c)	Expenditure to be disallowed								

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			(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)}		
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		₹ 0
		(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0 %	
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13			

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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 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.	DCITC	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	5,22,060

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Specified Violation	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
	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 ₹
	(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.	No ₹
	(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 ₹

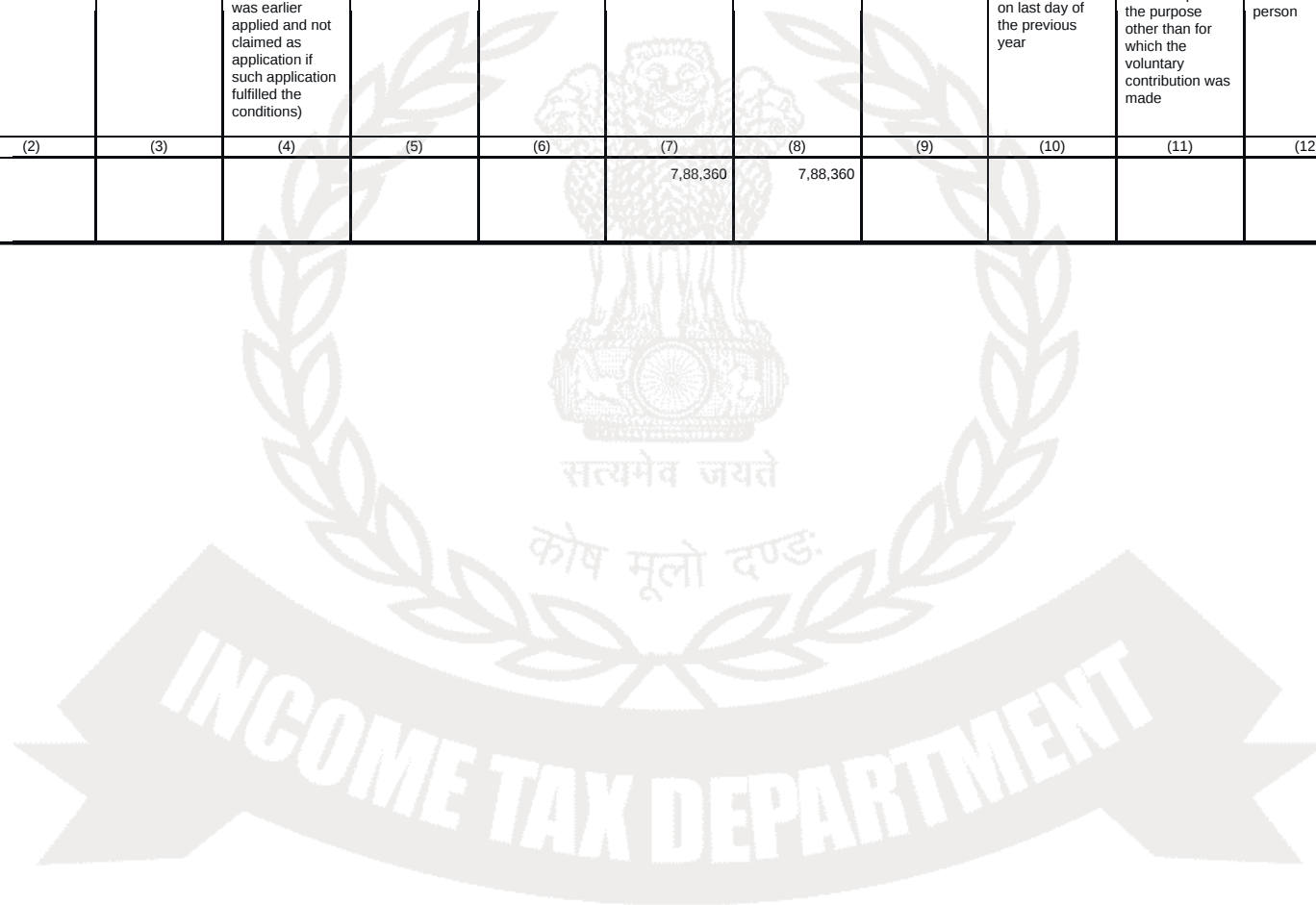
Acknowledgement Number:484851270311023

	(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) ?	Yes	

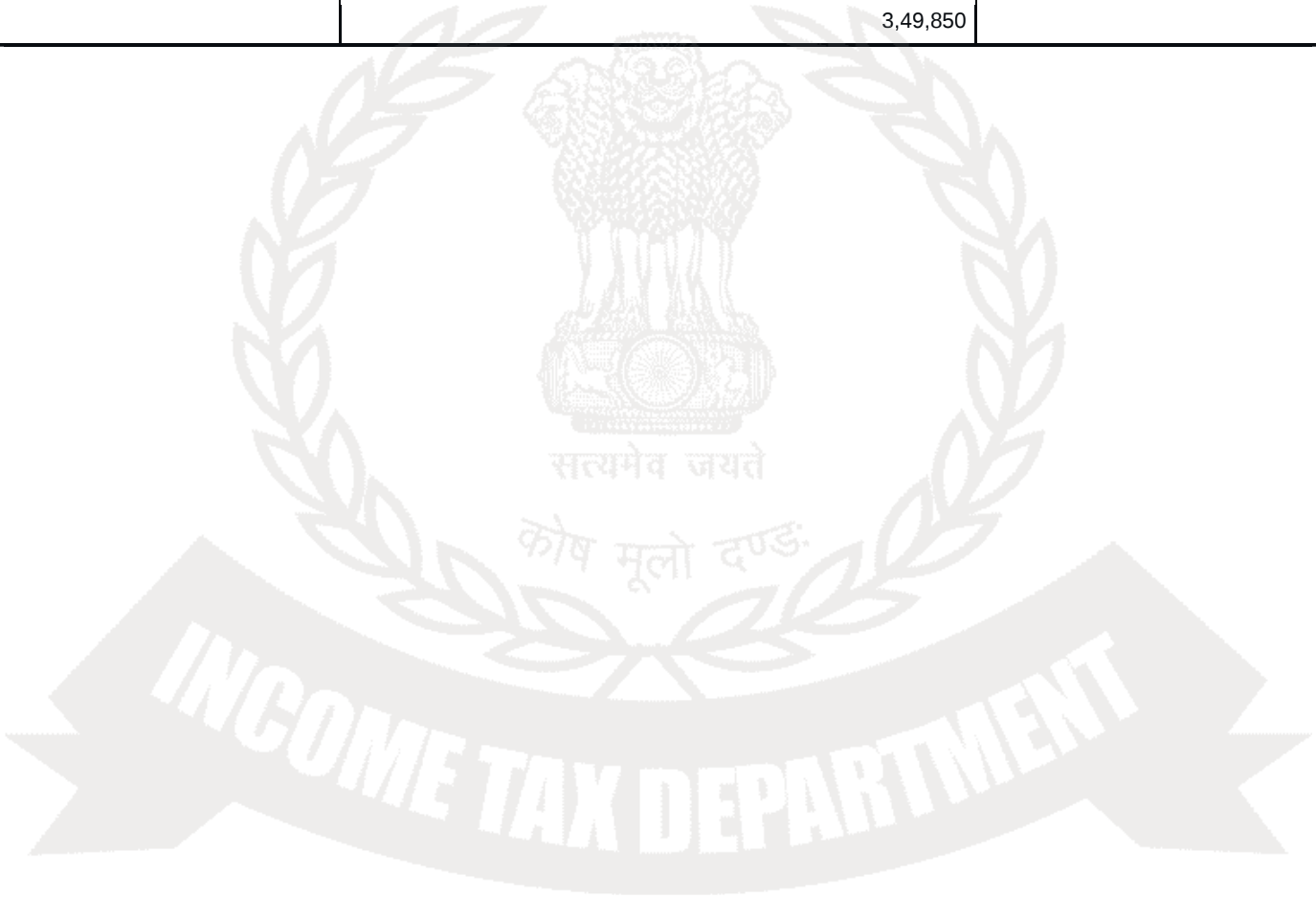


Schedule Corpus : Details of Corpus

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						

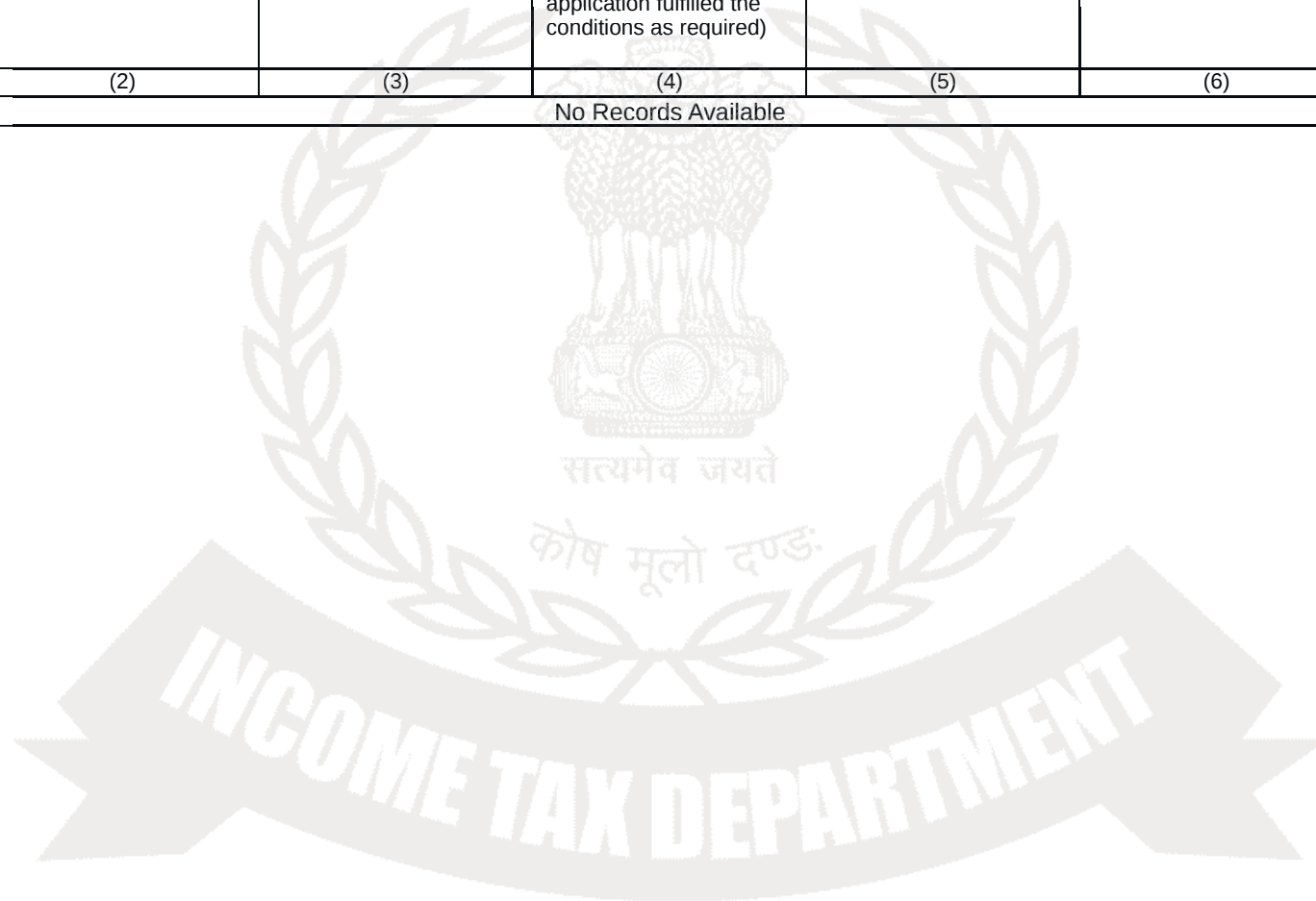


Schedule FC: Details of Foreign Contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year (Amount in Rs.)
Non- Corpus	3,49,850	3,49,850
Total	3,49,850	3,49,850



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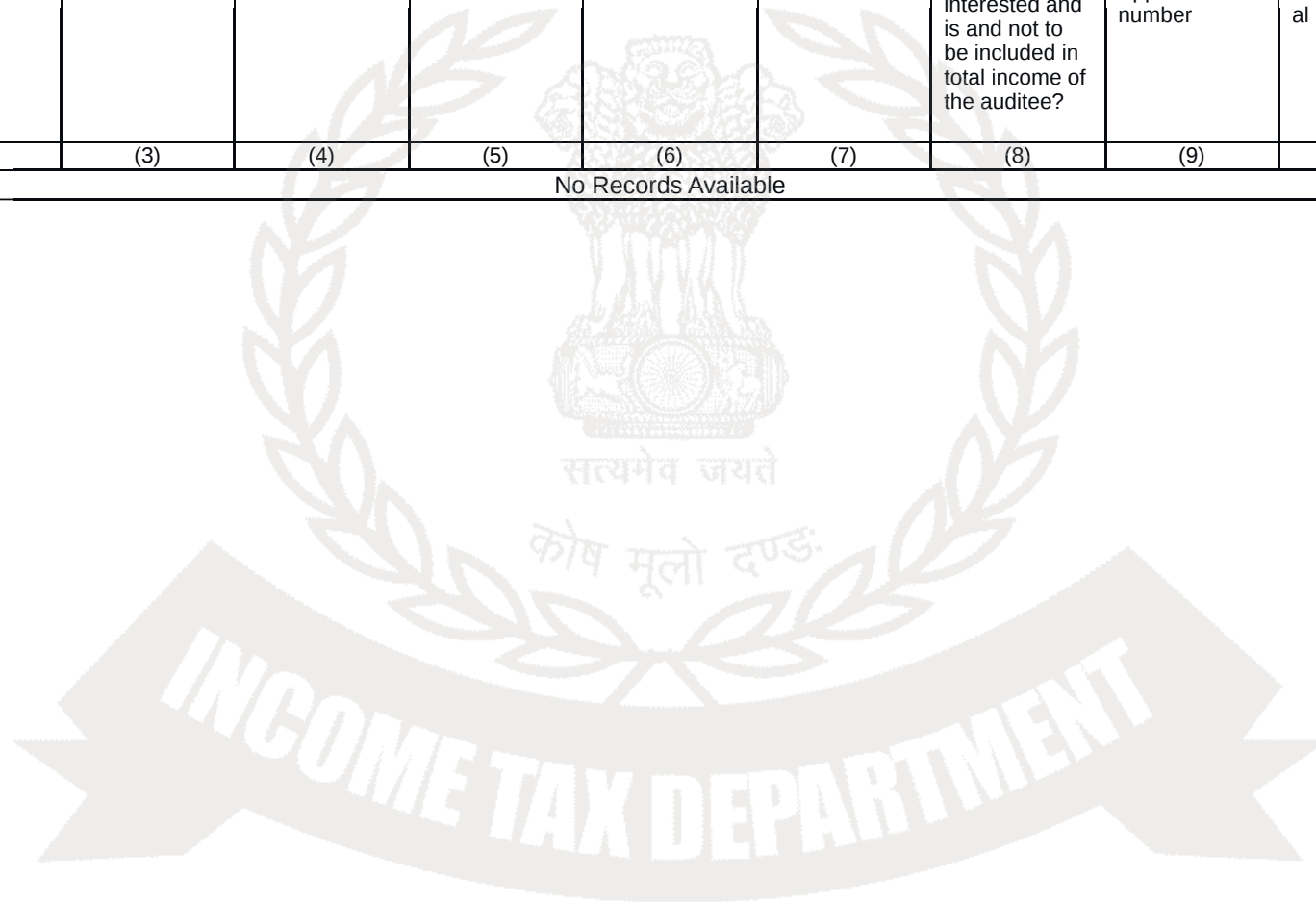
Schedule LB: Details of Loan and Borrowing						
Opening Balance as on 1st April of the previous year	Loan & Borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing 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)
No Records Available						



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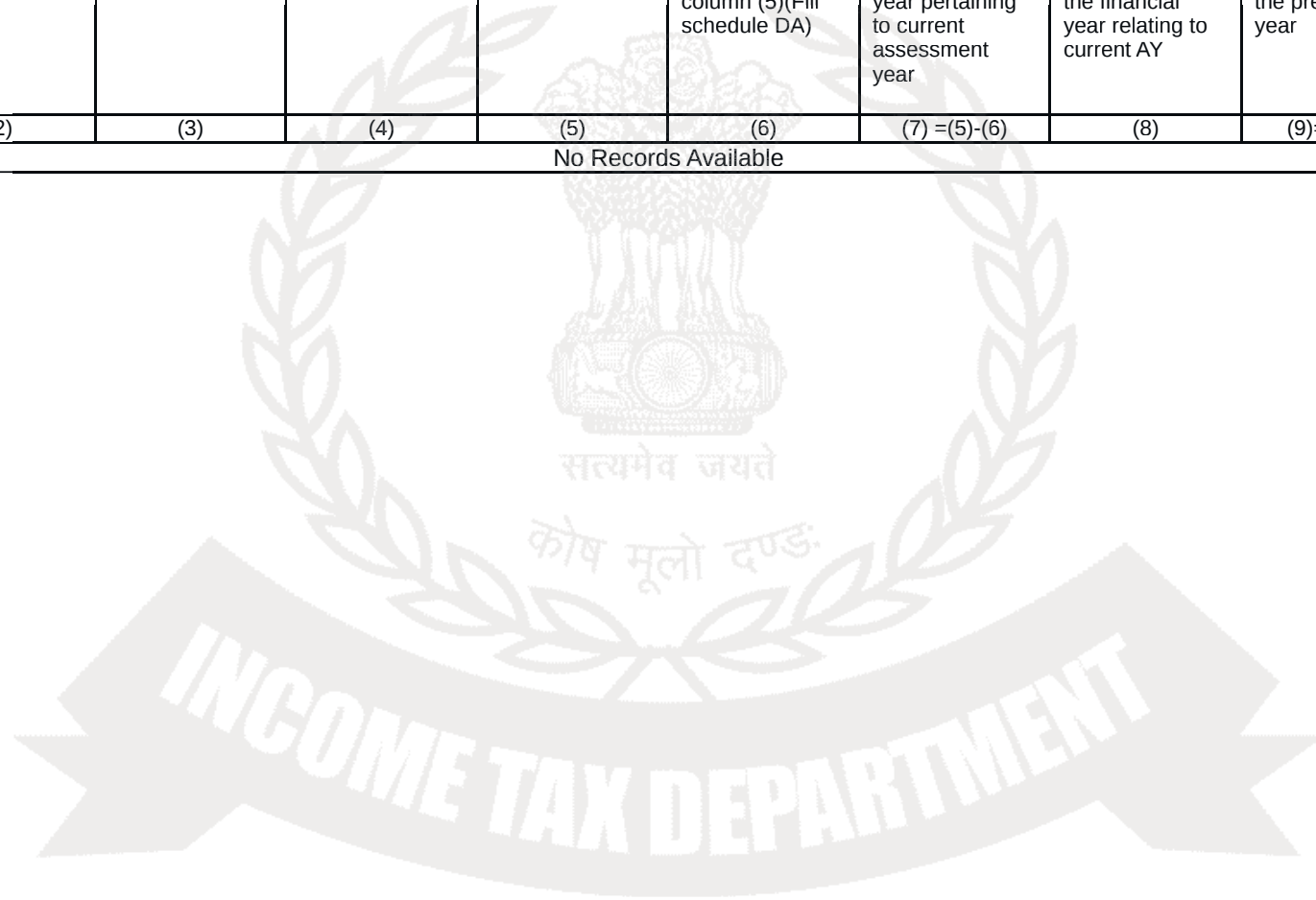
Schedule Int App: Details of income applied outside India

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 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

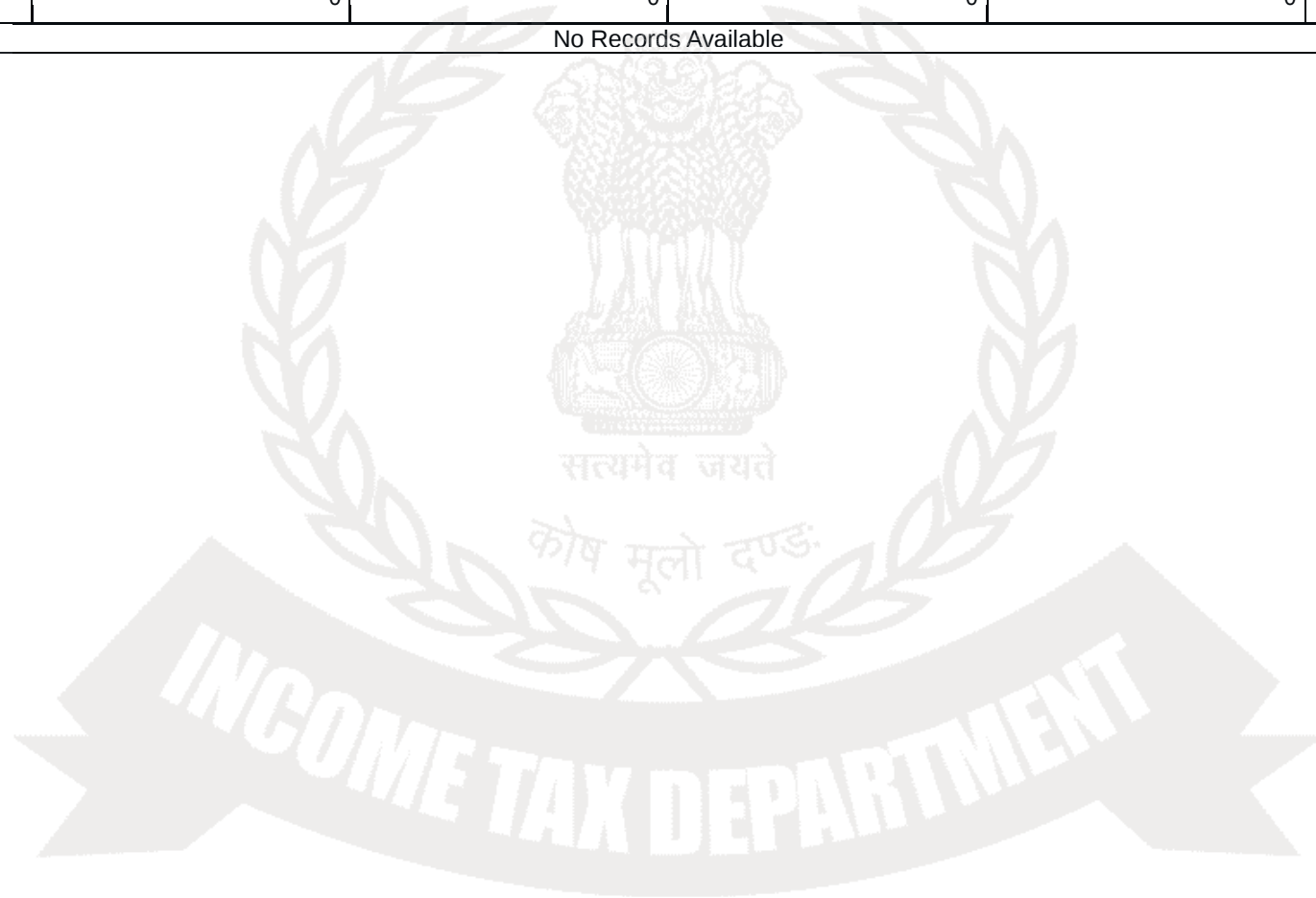
Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment 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									



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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					

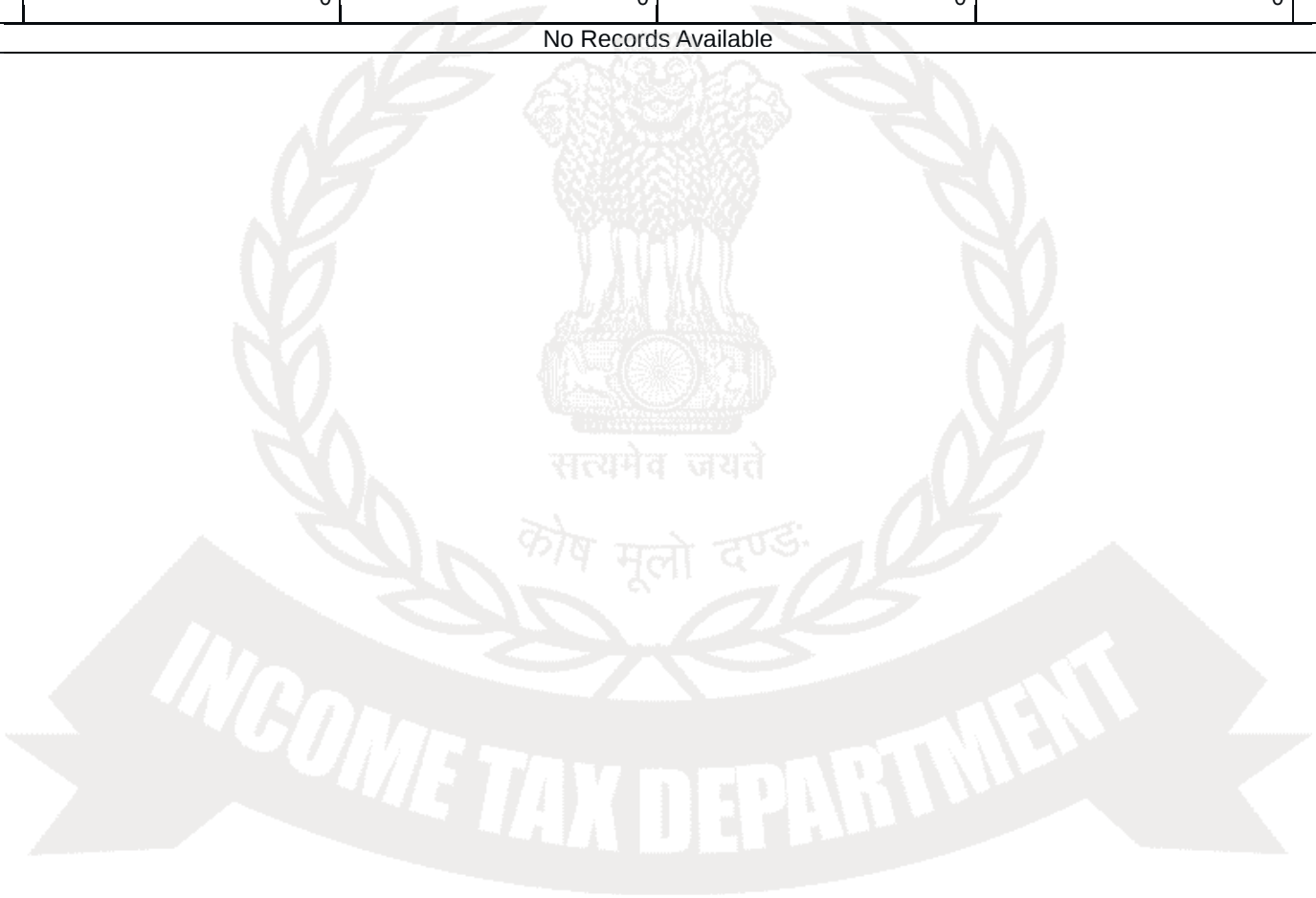


Schedule AC: The details of accumulation

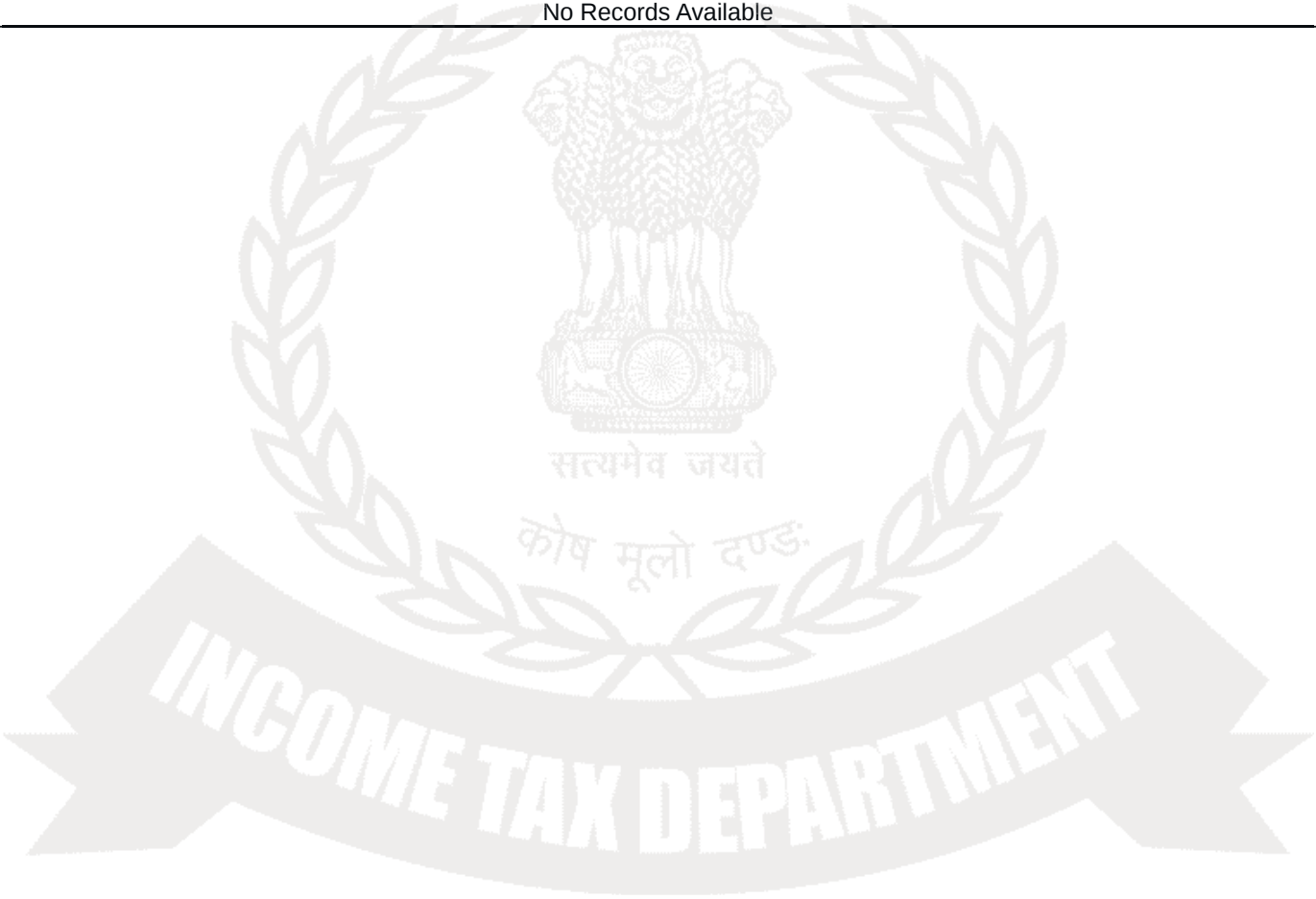
S. No.	Year of accumulation(F.Yr.)	Date of Furnishing Form 10	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable or religious purposes up to the beginning of the previous year	Balance to be applied(3)-(5)	Amount taxed in any earlier assessment (Fill schedule 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	0			1,32,80,916	1,32,80,916			0
	Total				0	1,32,80,916	0	1,32,80,916	0	0	0	1,32,80,916	1,32,80,916	0	0	0



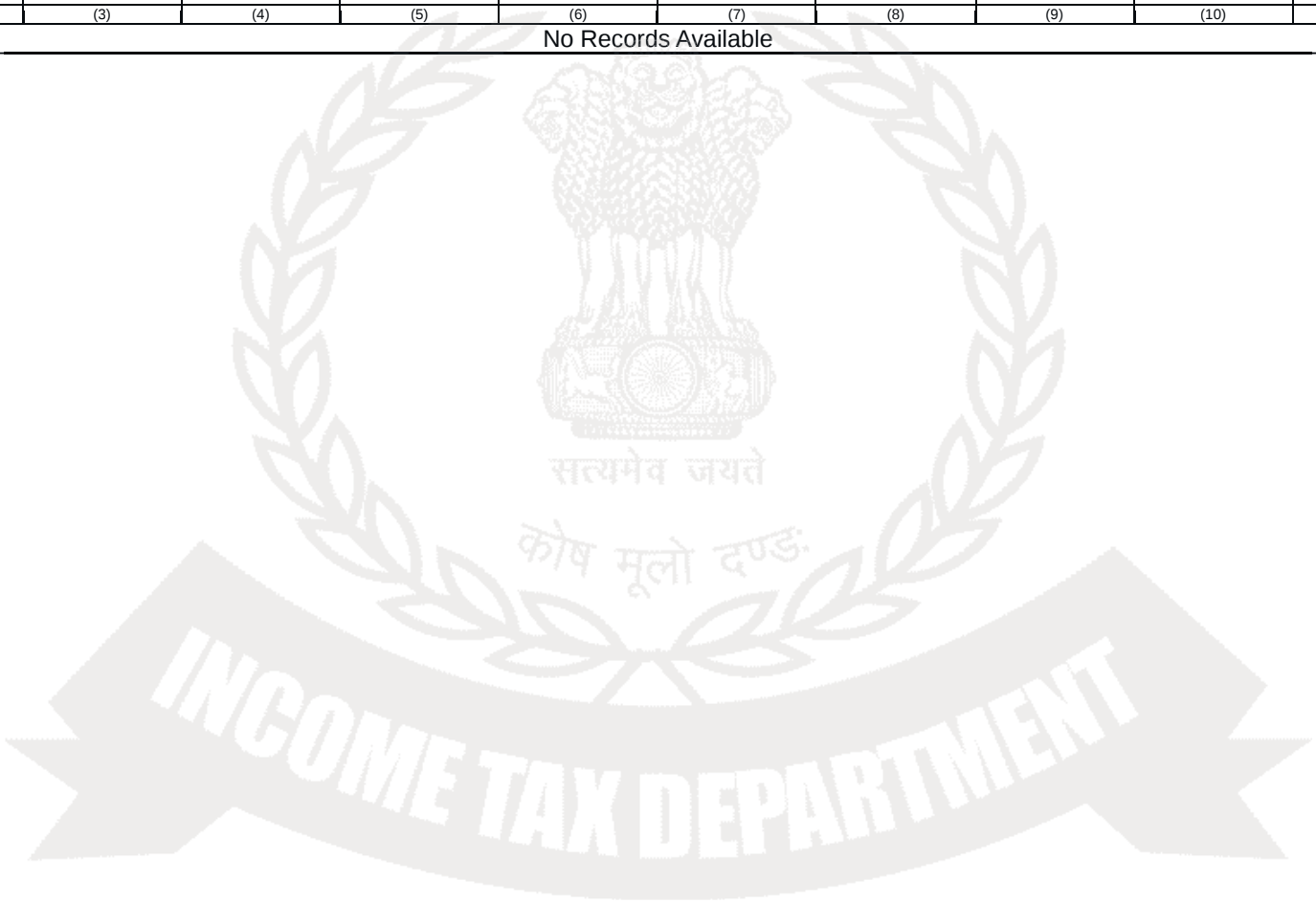
Schedule ACA: Details of accumulated income taxed in earlier assessment years as per sub-section (3) of section 11					
Year of accumulation(F.Y.)	Assessment year in which this amount was taxed				
	2022-23	2021-22	2020-21	2019-20	2018-19
Total	0	0	0	0	0
No Records Available					



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									



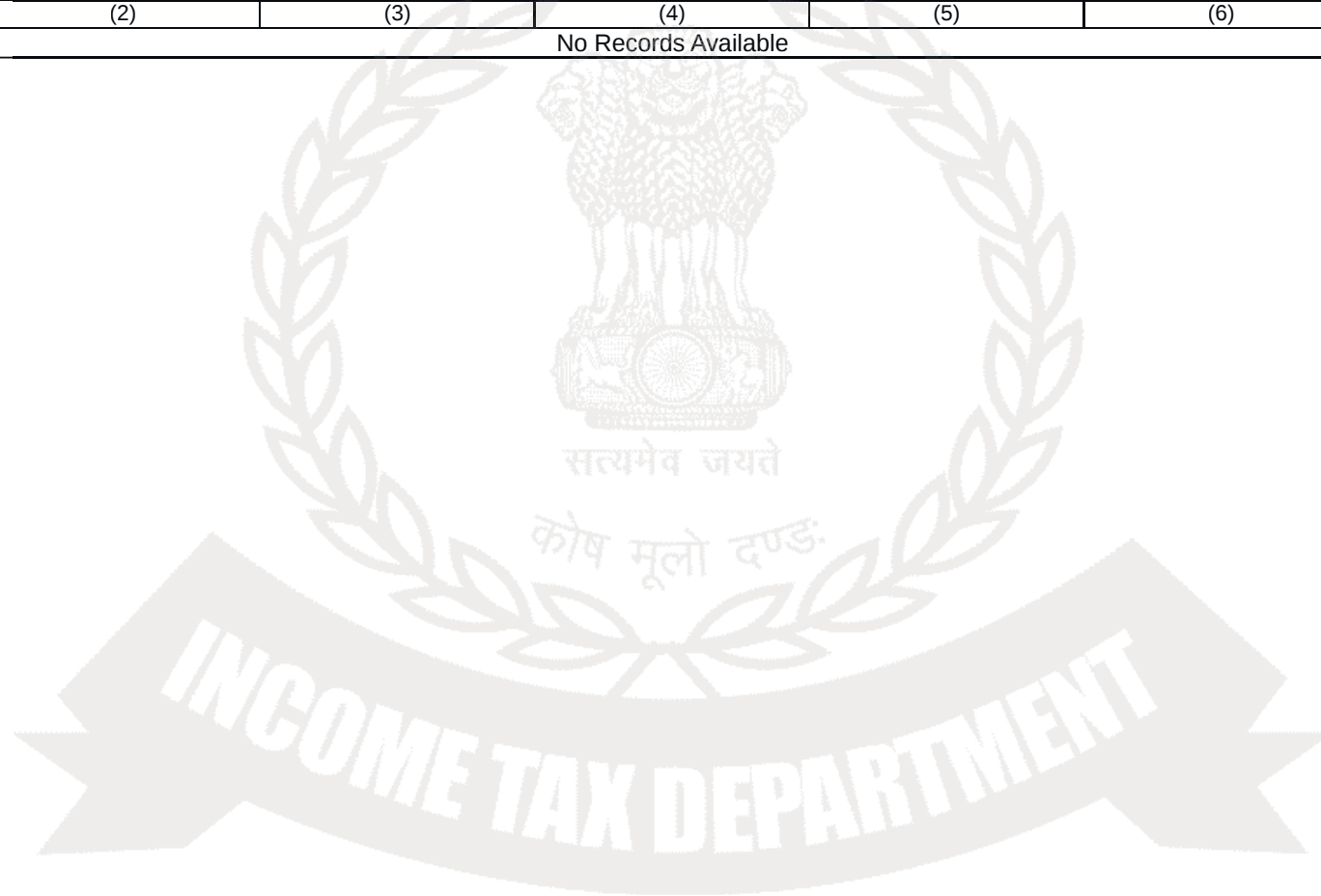
Schedule SP-b: Details of land, building or other property of the auditee which is, or continues to be, made available during the previous year for use of the specified person, during the previous year :											
S. No.	Name of specified person	PAN of specified person	Details of asset		Duration for 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:484851270311023

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

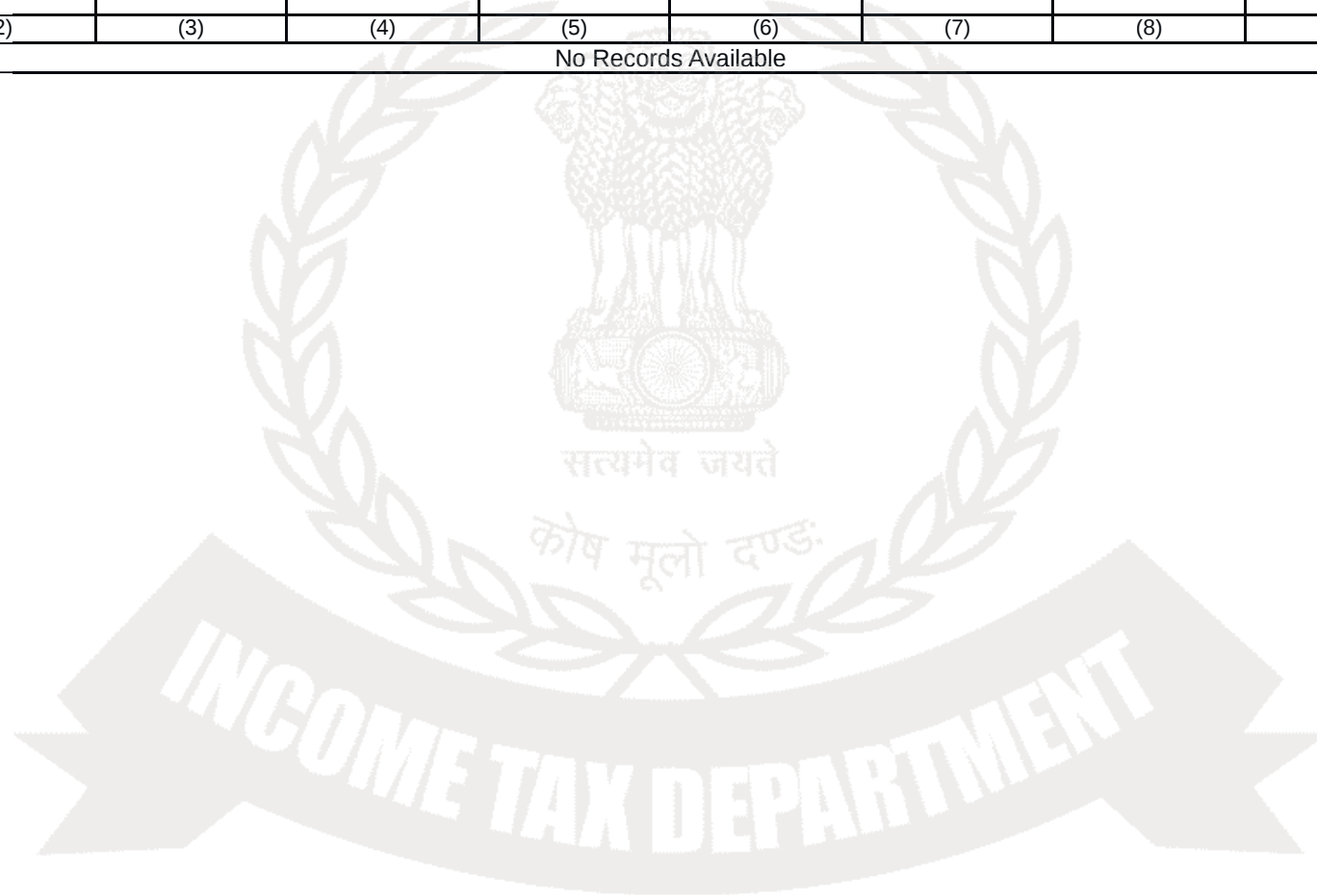
S. No.	Name of specified person	PAN of specified person	Nature of Services rendered by specified person	Details of Payment for the previous year		
				Nature of payment	Amount of payment	Reasonable Amount for Services
(1)	(2)	(3)	(4)	(5)	(6)	(7)
No Records Available						



Acknowledgement Number:484851270311023

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									



Acknowledgement Number:484851270311023**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?**

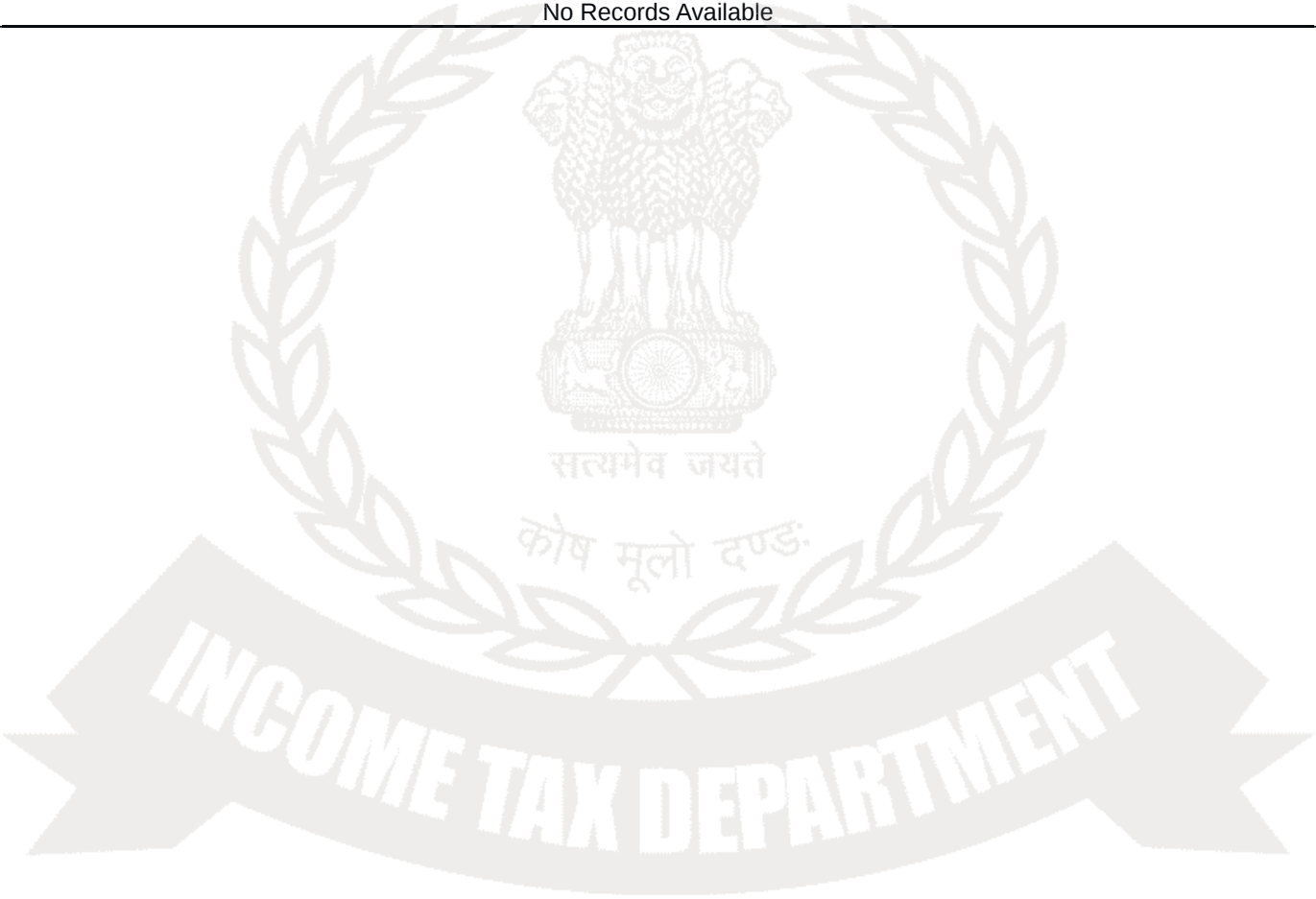
S. No.	Name of specified person	PAN of specified person	Nature of property purchased	Details of Shares or Security					Details of Other Property being Movable				
				Name of the Company/ Concern of which the shares are purchased	Number of shares purchased during the previous year	Price of each share/security	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								



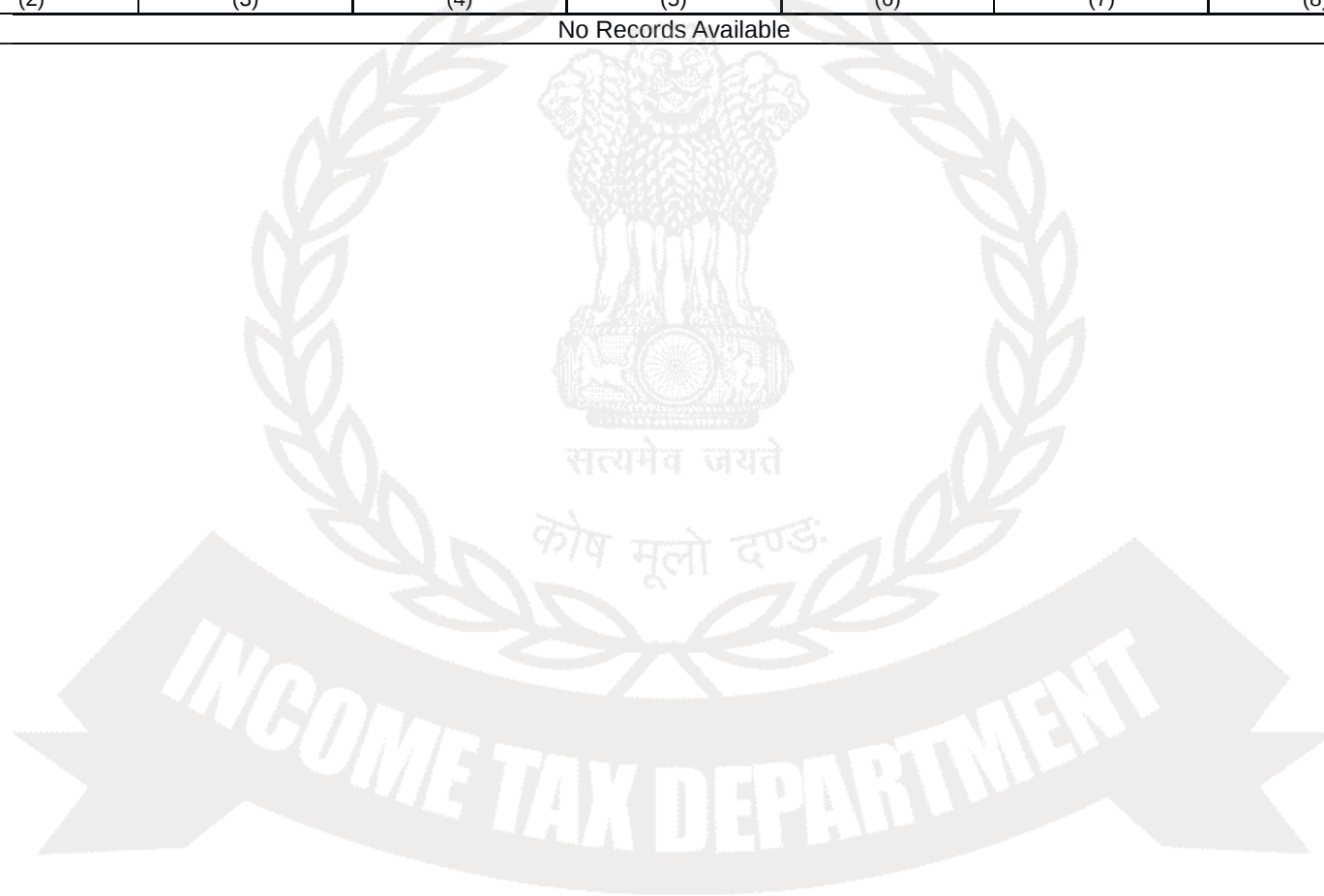
Schedule SP- f 1: Details of any share, security sold by or on behalf of the trust or institution to a specified person during the previous year?													
S. No.	Name of specified person	PAN of specified person	Nature of property sold	Details of Shares or Security					Details of Other Property being 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:484851270311023

Schedule SP-f2 : Details in case of other property being immovable

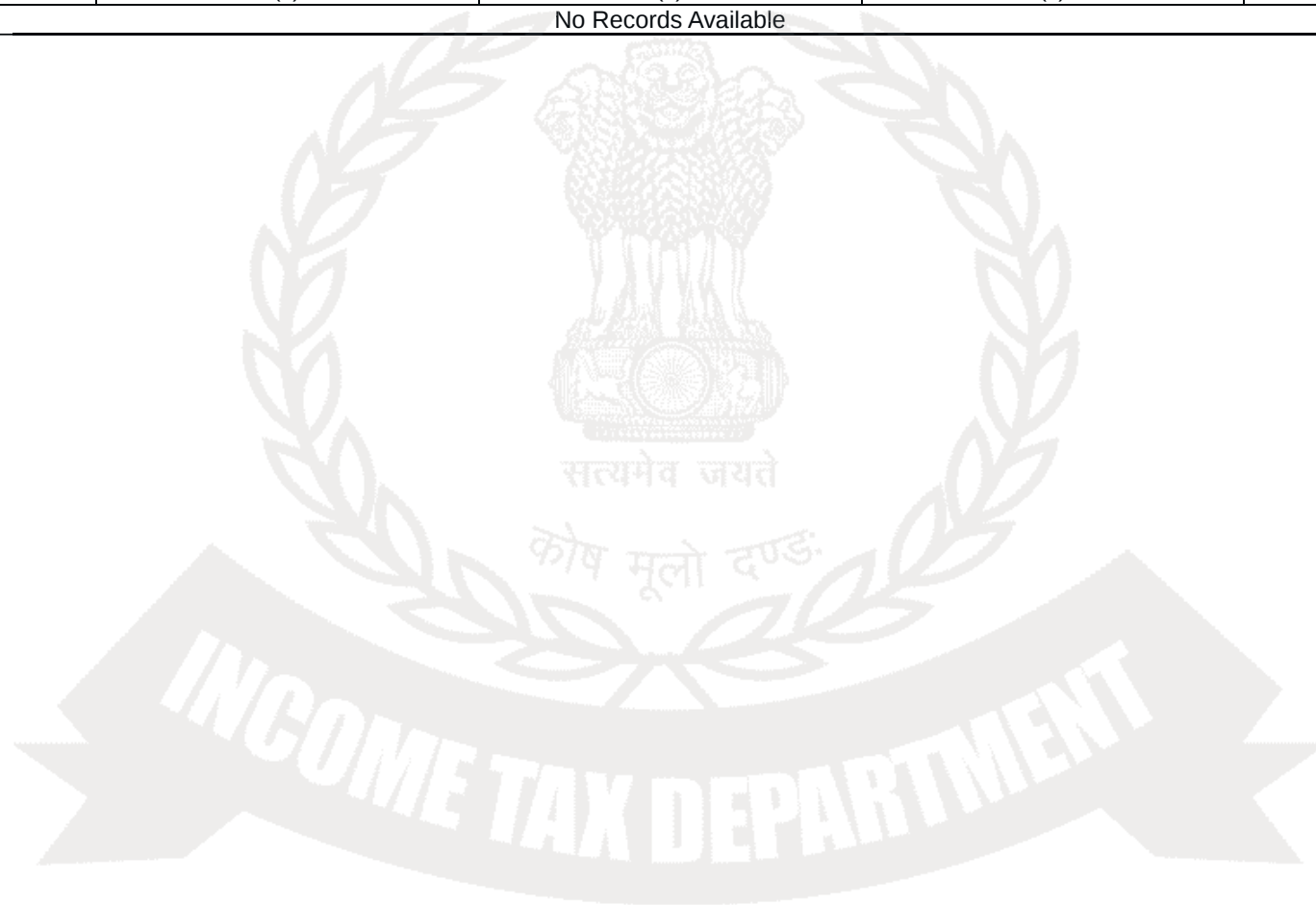
S. No.	Name of specified person	PAN of specified person	Type of asset	Address of property	Area (in Sq ft)	Stamp Duty Value	Details of Consideration	
							Amount of consideration for asset	Adequate consideration for asset
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No Records Available								



Acknowledgement Number:484851270311023

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

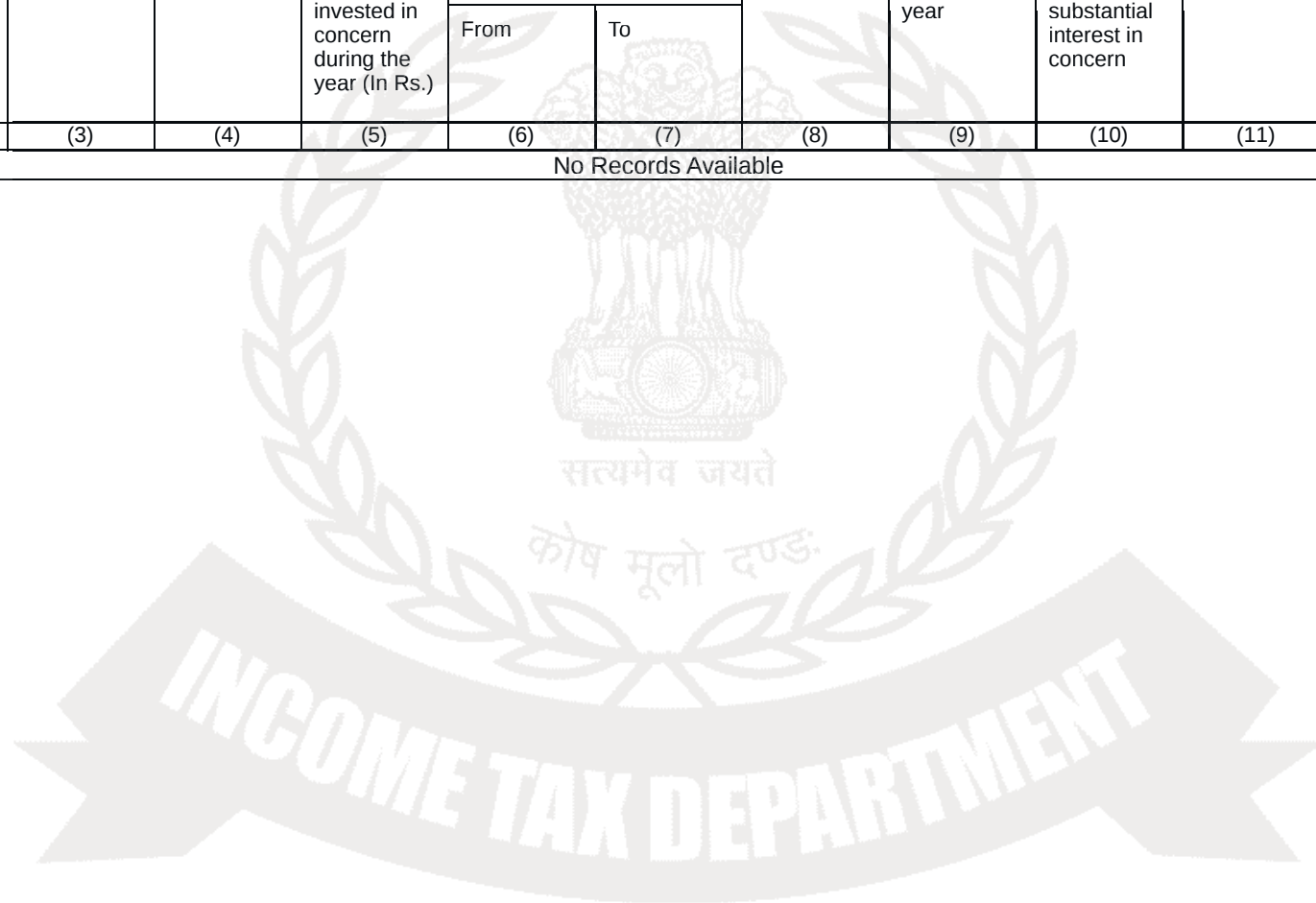
S. No.	Name of specified person in whose favor income or property diverted	PAN of specified person	Details of Income or property that is diverted	
			Nature of Income or property that is diverted	Value of income or property that is diverted (In Rs)
(1)	(2)	(3)	(4)	(5)
No Records Available				



Acknowledgement Number:484851270311023

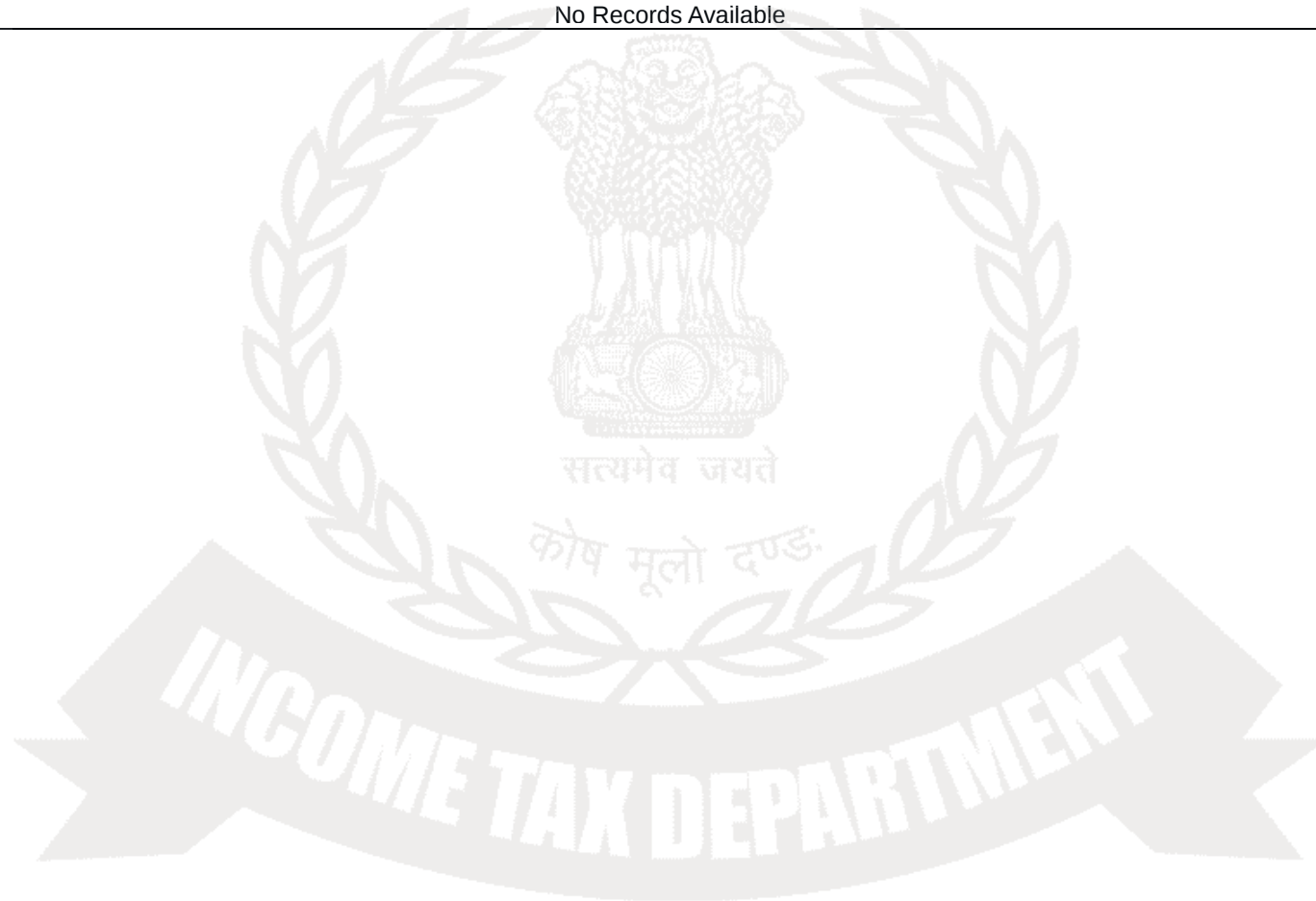
Schedule h : Details of any funds that are,or continue to remain invested in any concern during the previous year in which the specified person has a substantial interest

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:484851270311023

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						



Acknowledgement Number:484851270311023

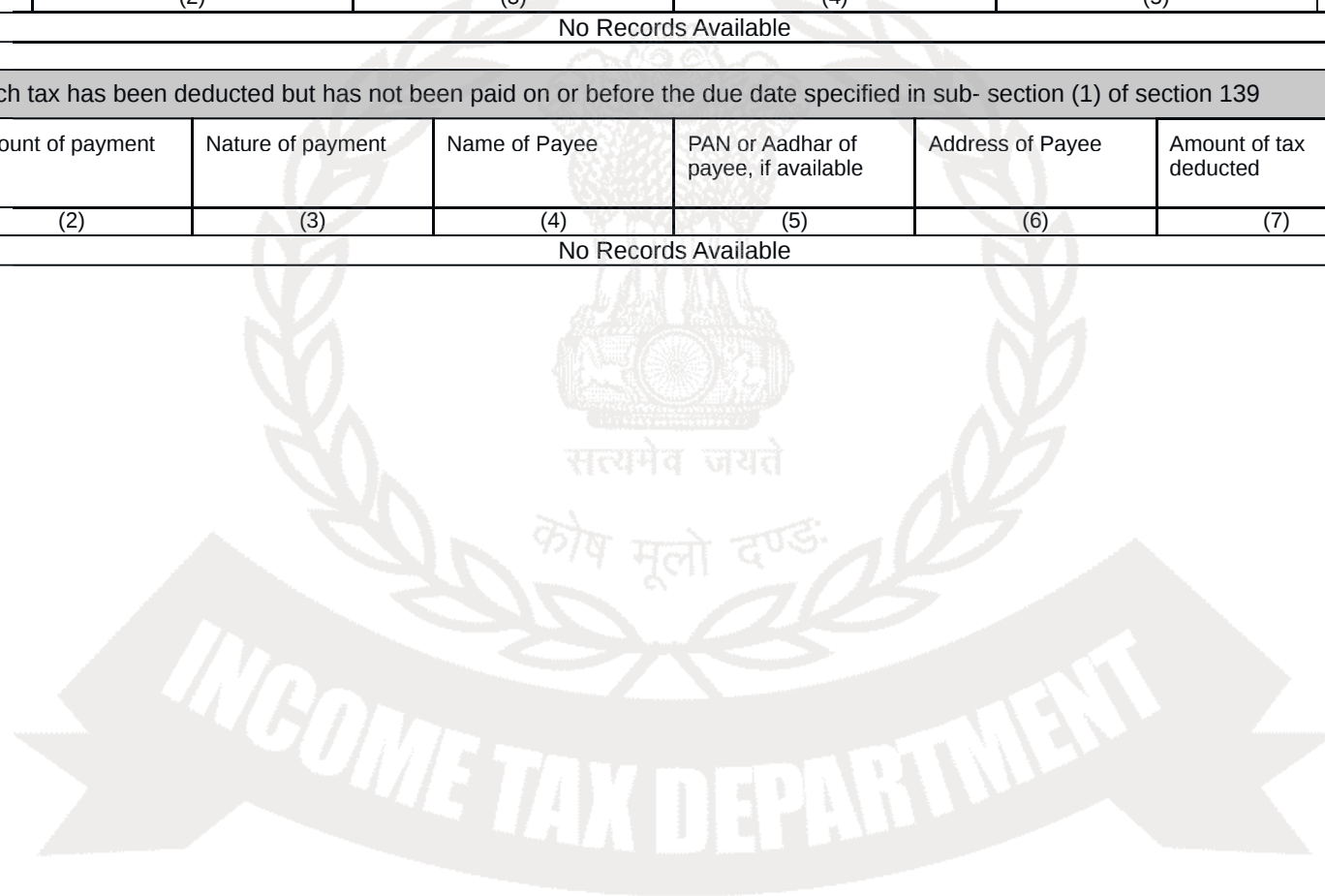
Schedule TDS disallowable : Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause(ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

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

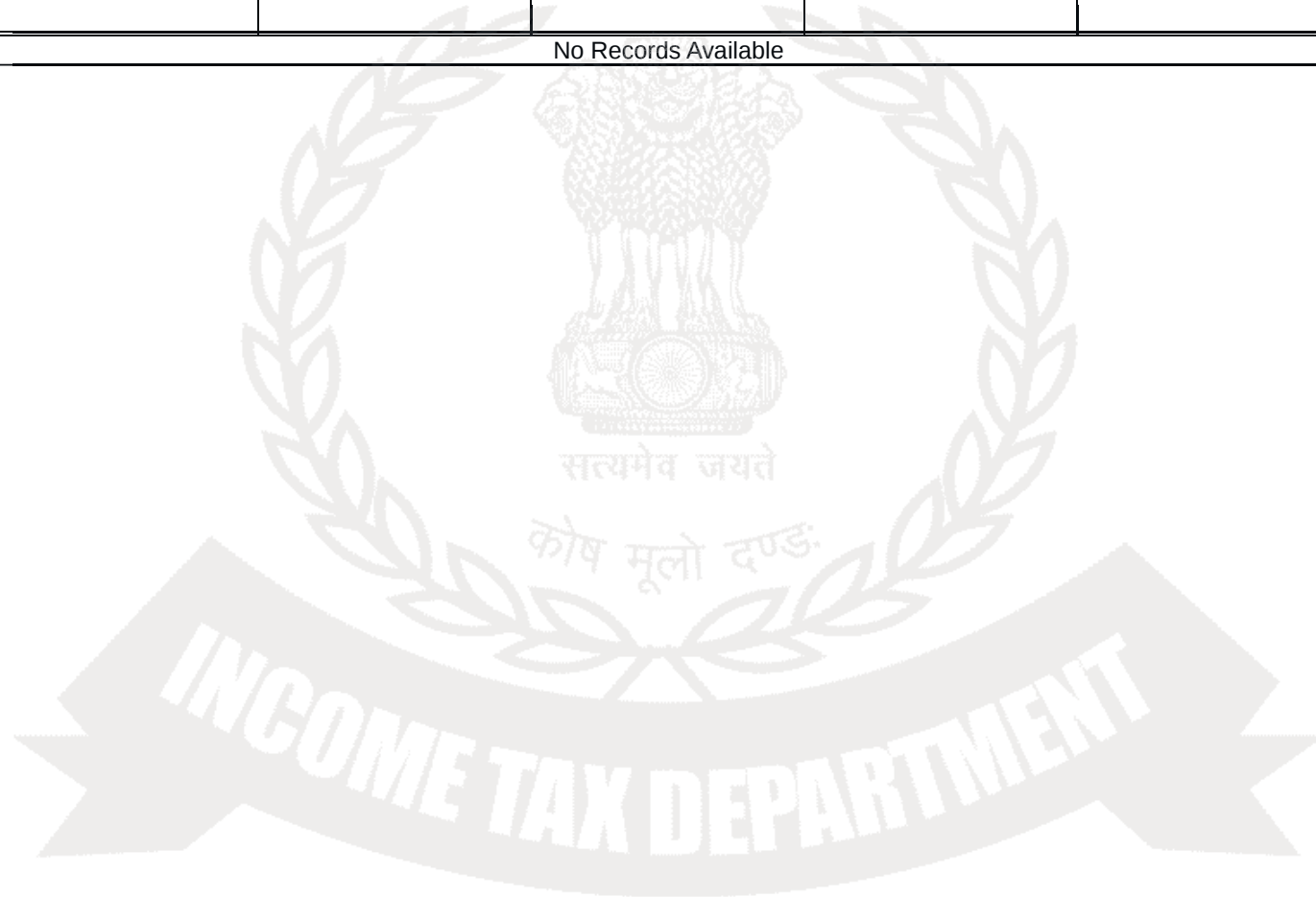
Date of Payment	Amount of payment	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No Records Available							



Acknowledgement Number:484851270311023

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

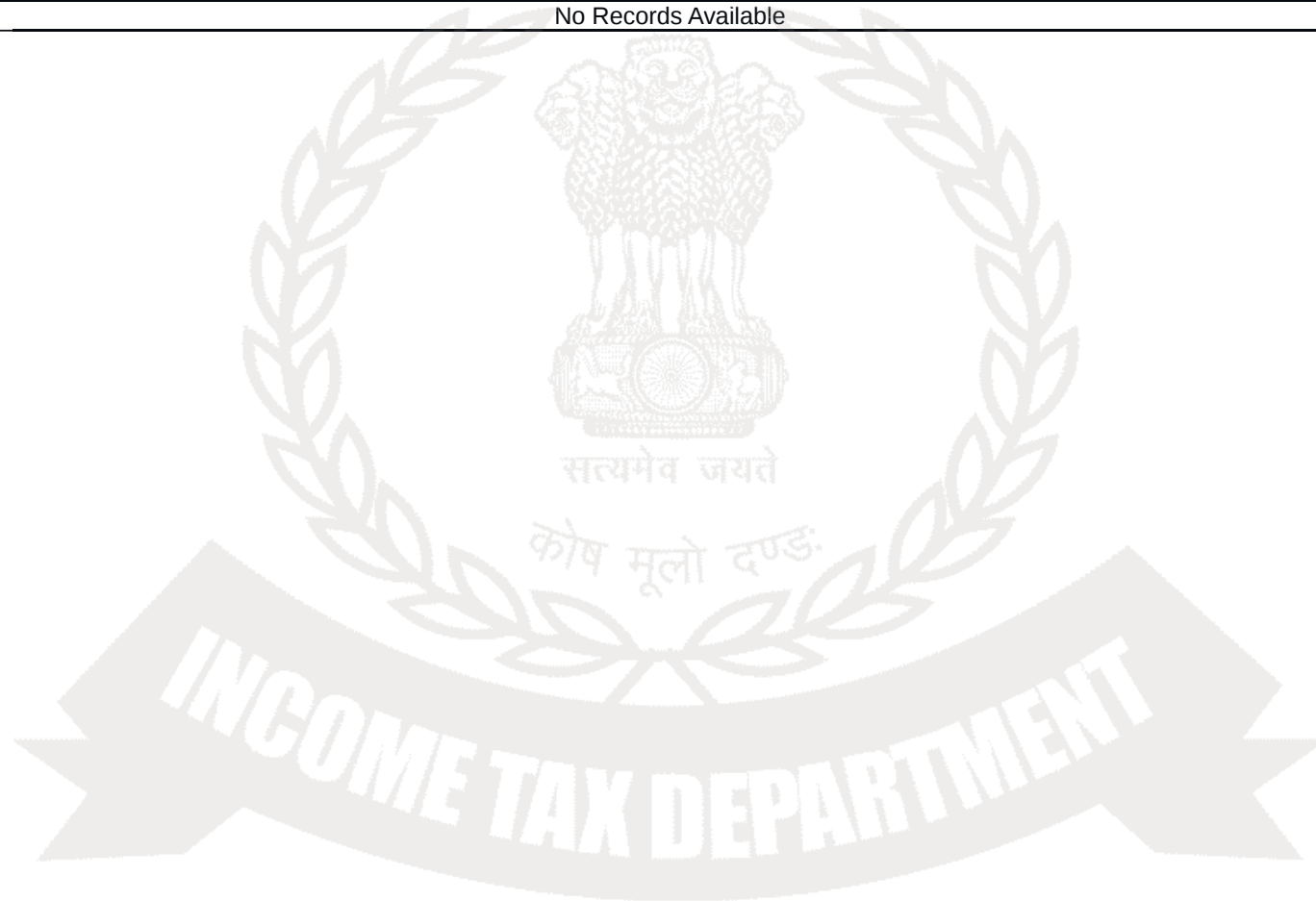
S. No.	Date of Payment	Amount of payment	Nature of payment	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
No Records Available						



Acknowledgement Number:484851270311023

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

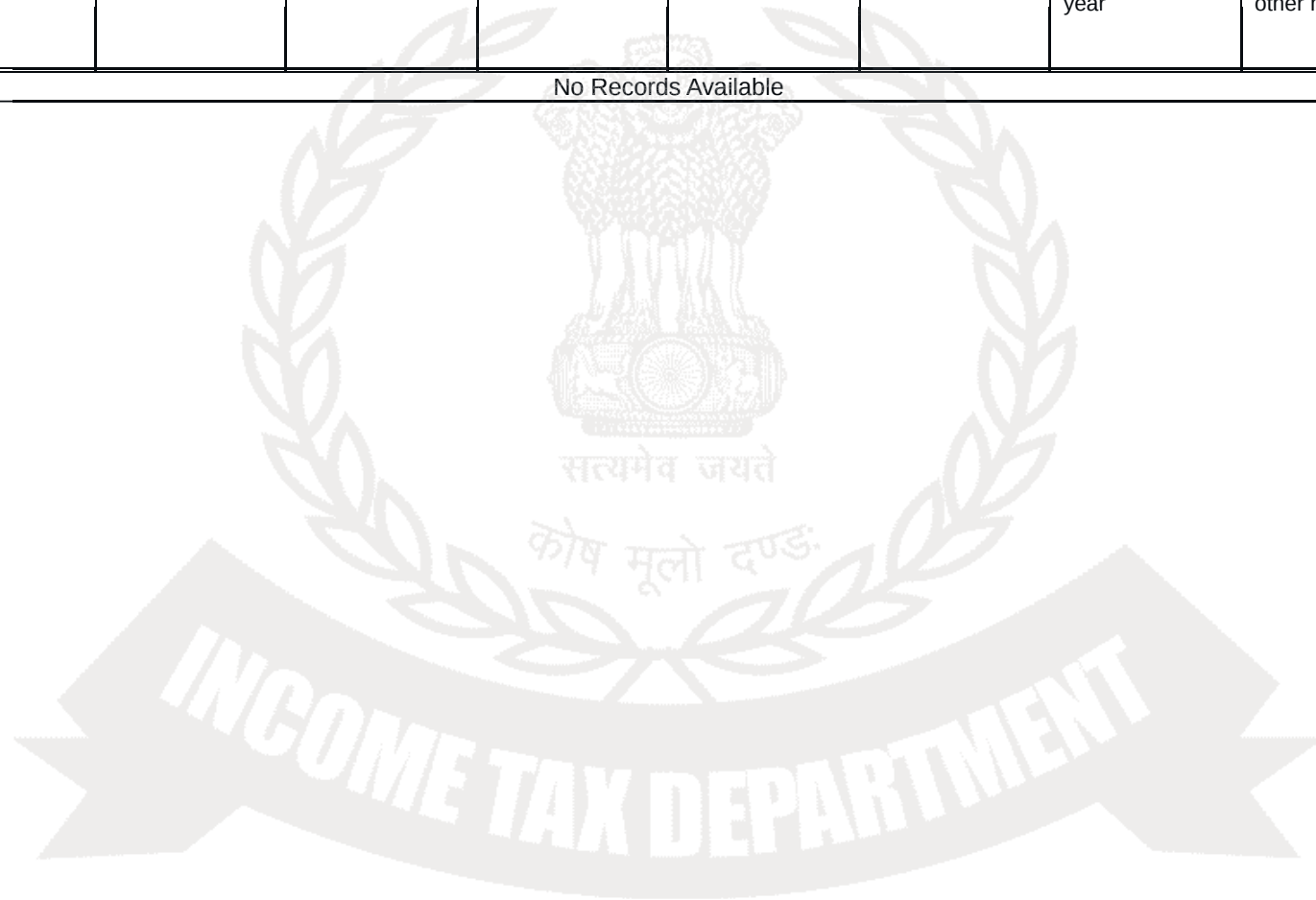
S. No.	Date of Payment	Amount	Nature	Details of Payee		
				Name	PAN or Aadhar of payee, if available	Address
(1)	(2)	(3)	(4)	(5)	(6)	(8)
No Records Available						



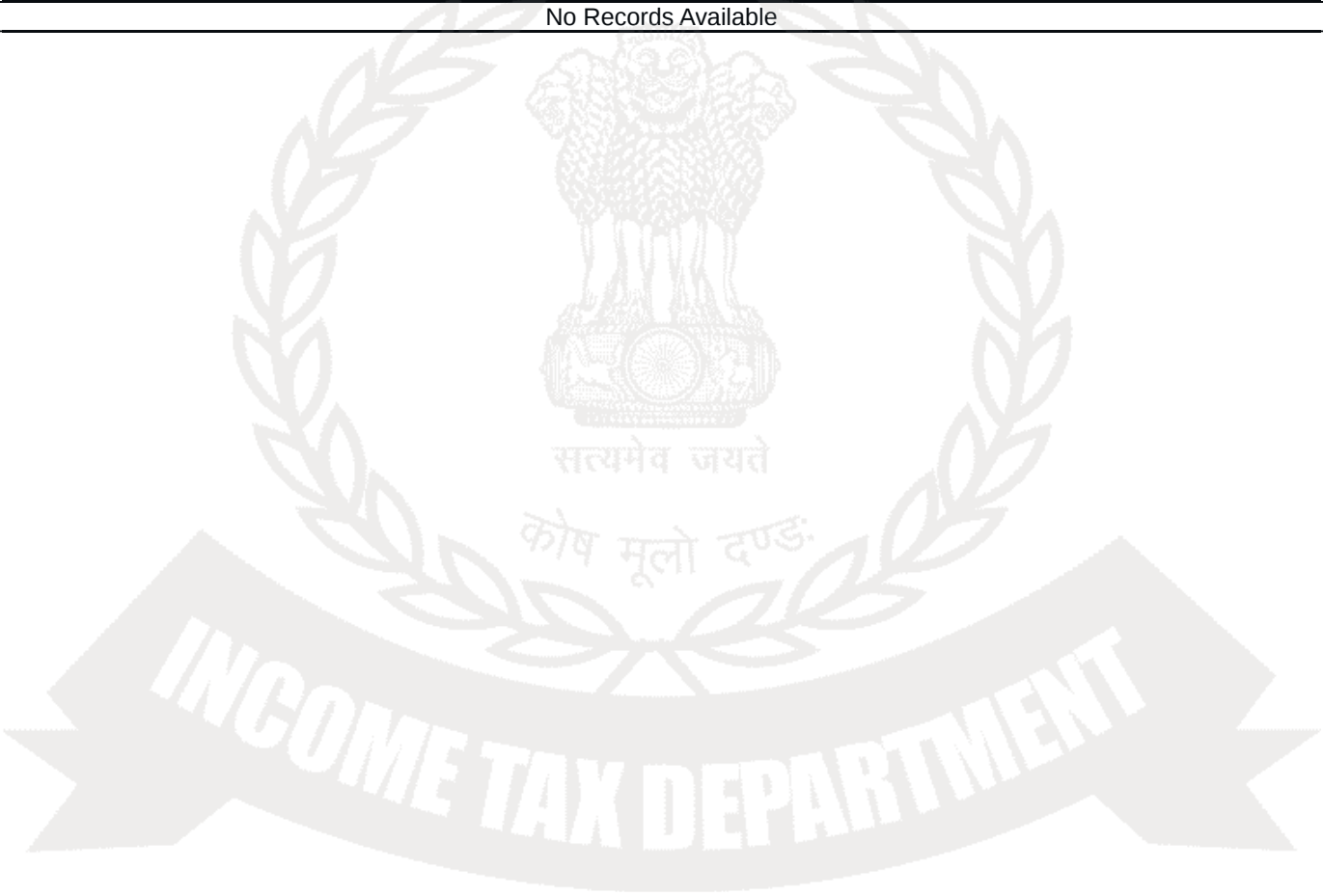
Acknowledgement Number:484851270311023

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

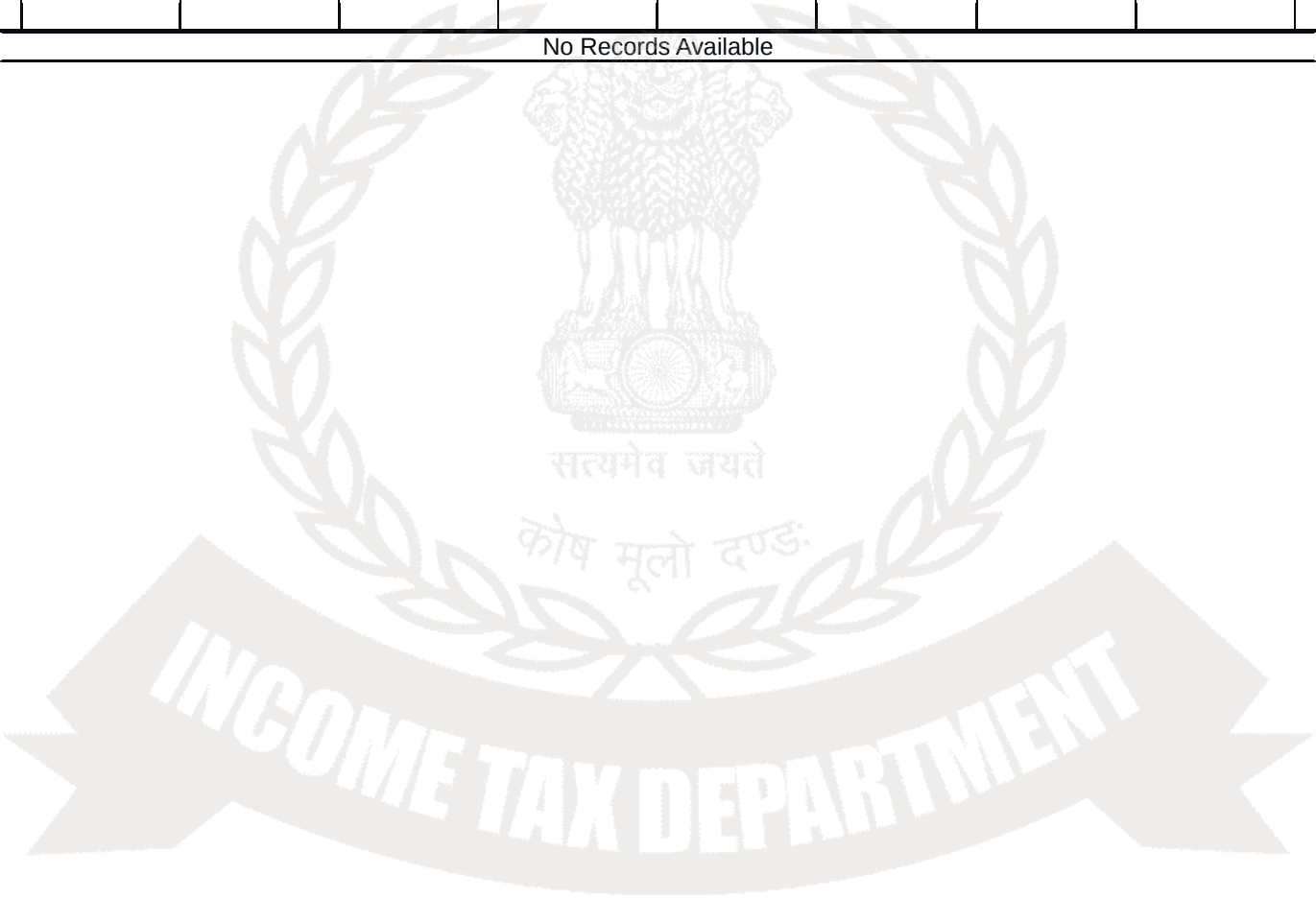
S. No.	Name of the lender or depositor	PAN or Aadhar the payee, if available	Address	Loan or Deposit or Any Specified Sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year?	Maximum amount outstanding in the account at any time during the previous 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									



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											



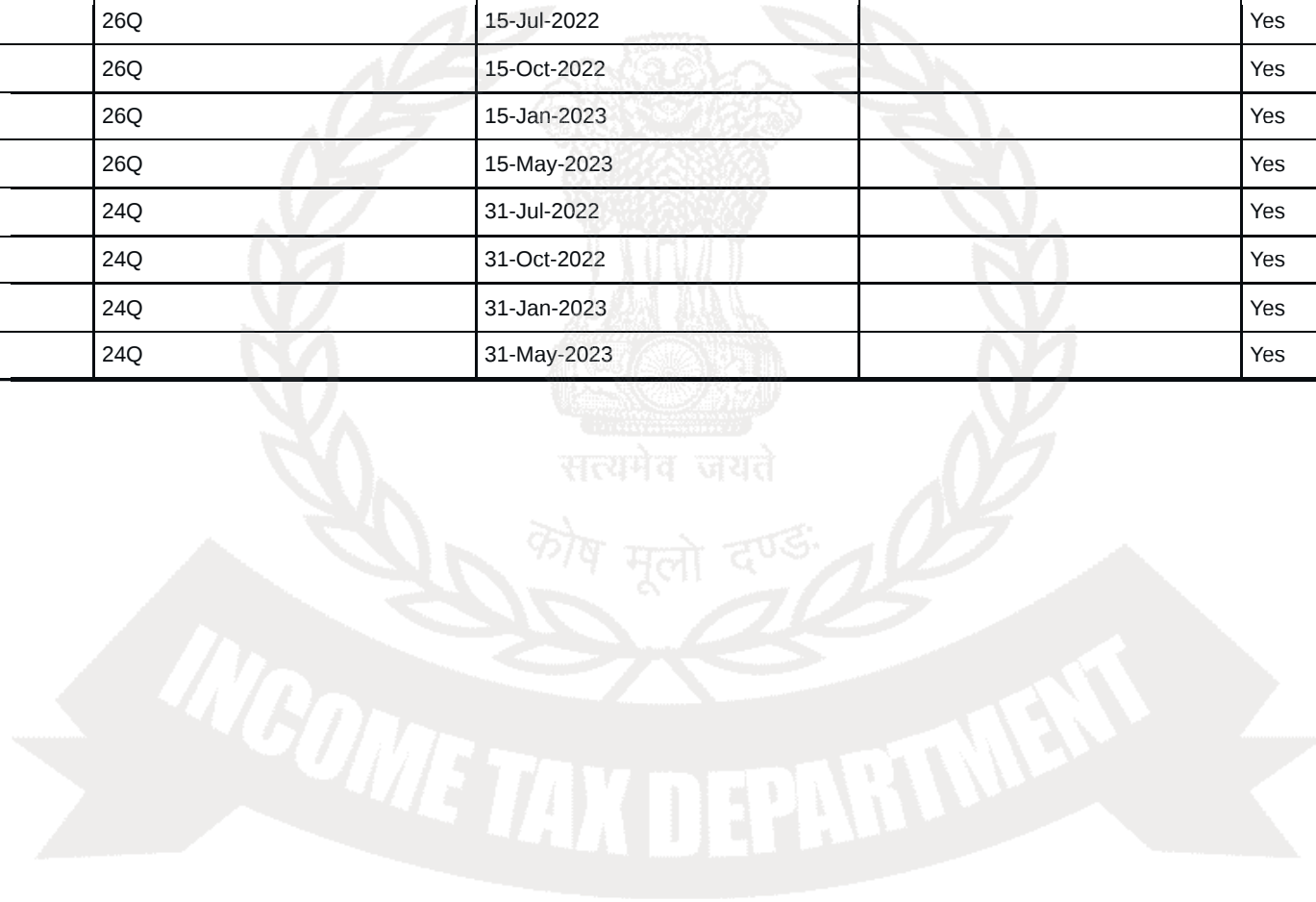
Acknowledgement Number:484851270311023

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	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	5,49,72,810	2,25,86,059	2,25,86,059	21,03,441	0		0
TVDD00309B	194C - Payments to contractors	4,83,21,637	4,83,21,637	4,83,21,637	8,52,473	0		0
TVDD00309B	194J - Fees for professional or technical services	45,30,008	45,30,008	45,30,008	4,53,001	0		0
TVDD00309B	194-I - Rent	80,000	80,000	80,000	8,000	0		0
TVDD00309B	194J - Fees for professional or technical services	62,57,516	62,57,516	62,57,516	1,25,151	0		0

Acknowledgement Number:484851270311023

Schedule Statement of TDS/TCS

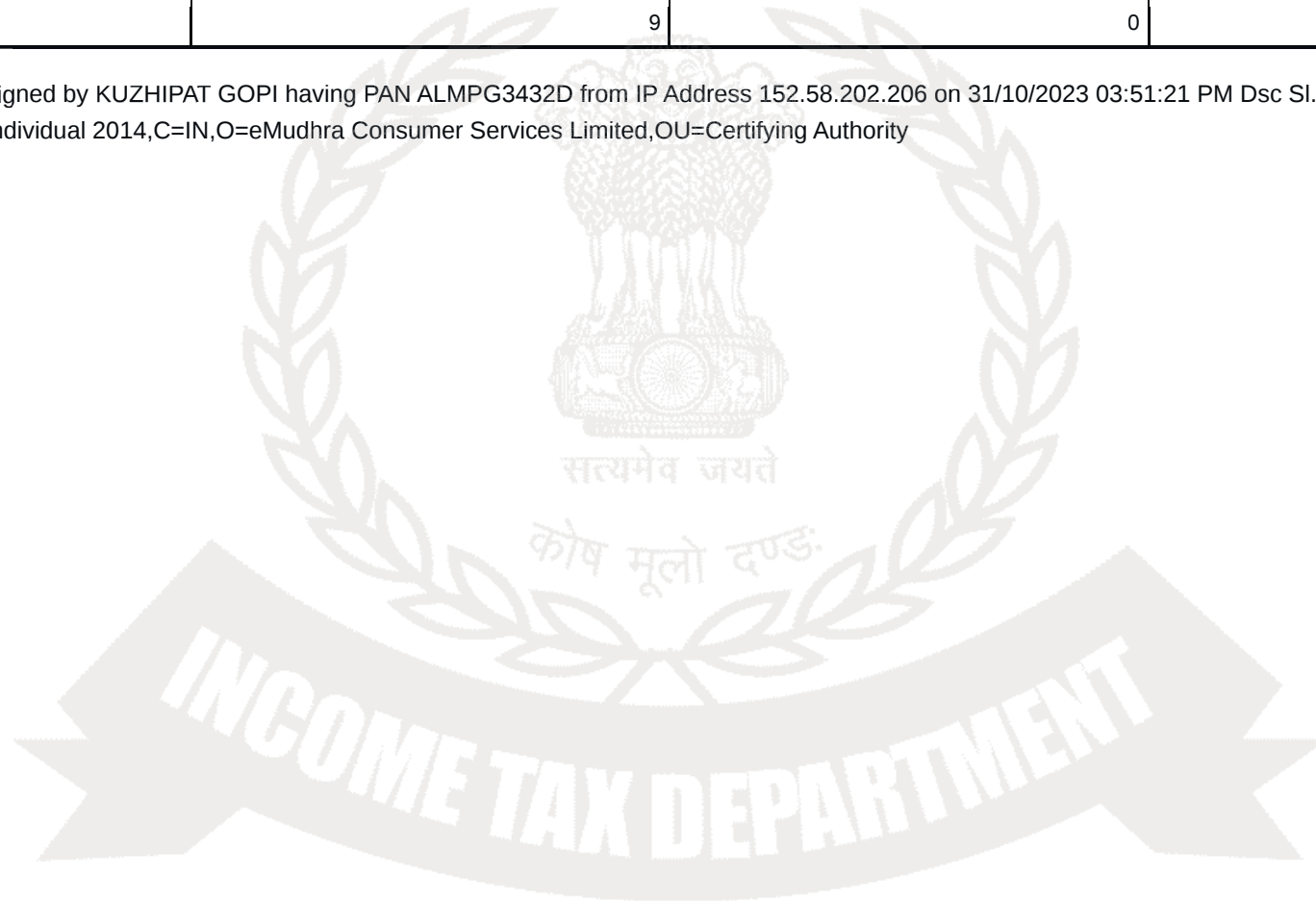
Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
TVDD00309B	26Q	15-Jul-2022		Yes
TVDD00309B	26Q	15-Oct-2022		Yes
TVDD00309B	26Q	15-Jan-2023		Yes
TVDD00309B	26Q	15-May-2023		Yes
TVDD00309B	24Q	31-Jul-2022		Yes
TVDD00309B	24Q	31-Oct-2022		Yes
TVDD00309B	24Q	31-Jan-2023		Yes
TVDD00309B	24Q	31-May-2023		Yes



Acknowledgement Number:484851270311023

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)
TVDD00309B	2,726	0	
TVDD00309B	9	0	

This form has been digitally signed by KUZHIPAT GOPI having PAN ALMPG3432D from IP Address 152.58.202.206 on 31/10/2023 03:51:21 PM Dsc SI.No and issuer 22933883CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority



DC KIZHAKEMURI FOUNDATION
BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rs.)

Particulars	Note	As at 31st March, 2023	As at 31st March, 2022
I. EQUITY AND LIABILITIES			
(1) Owners' Funds	2	8,00,555	8,00,555
(a) Capital Fund	3	14,62,96,335	14,13,15,078
(b) Income Over Expenditure		14,70,96,890	14,21,15,633
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	4	2,36,39,063	2,22,57,342
(b) Other Long-Term Liabilities	5	6,39,21,528	6,74,46,528
		8,75,60,591	8,97,03,870
(3) Current Liabilities			
(a) Short-Term Borrowings	4	5,65,86,594	8,07,24,618
(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		1,70,22,533	1,06,55,812
(c) Other Current Liabilities	7	3,05,82,275	4,64,71,796
(d) Short-Term Provisions	8	39,938	39,938
		10,42,31,340	13,78,92,164
Total		33,88,88,821	36,97,11,667
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	9	17,58,30,167	18,25,35,099
(i) Property, Plant and Equipment		1,77,10,015	1,77,10,015
(ii) Capital Work in Progress	10	1,45,90,543	61,22,261
(b) Long Term Loans and Advances	11	2,67,58,727	5,27,91,163
(c) Other Non-Current Assets		23,48,89,452	25,91,58,538
(2) Current Assets			
(a) Trade Receivables	12	1,41,23,564	2,62,87,757
(b) Cash and Bank Balances	13	8,73,67,250	8,27,06,185
(c) Short Term Loans and Advances	14	12,99,173	-
(d) Other Current Assets	15	12,09,382	15,59,187
		10,39,99,369	11,05,53,129
Total		33,88,88,821	36,97,11,667

Summary of significant accounting policies

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 VARMA & VARMA
(FRN: 004532S)


(G.O.P. K)
Partner
CHARTERED ACCOUNTANTS
Membership No. 214435

Place: Kochi
Date: 31.10.2023

For DC Kizhakemuri Foundation




Secretary

DC KIZHAKEMURI FOUNDATION
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

		(Amount in Rs.)	
Particulars	Note	For the year ended 31st March, 2023	For the year ended 31st March, 2022
I. Revenue from Operations	16	11,67,54,250	11,68,20,500
II. Other Income	17	7,30,68,991	4,74,25,772
III. Total Income (I+II)		<u>18,98,23,241</u>	<u>16,42,46,272</u>
IV. Expenses;			
Employee Benefits Expense	18	5,49,72,810	4,56,42,556
Finance Costs	19	71,61,362	1,07,70,765
Depreciation and Amortization Expense	9	2,06,56,997	1,96,92,661
Administrative Expenses	20	2,93,17,374	2,00,81,667
Academic Expenses	21	4,60,60,152	3,32,59,286
KLF Expenses	22	1,15,55,925	-
Scholarship and other Expenses	23	1,51,17,364	1,76,66,746
Total Expenses		<u>18,48,41,984</u>	<u>14,71,13,681</u>
Surplus/(Deficit) for the year (III - IV)		<u>49,81,257</u>	<u>1,71,32,591</u>

Significant accounting policies and notes attached to and forming part of the accounts.

1

For and on behalf of Trustees

As per our report of even date attached

For VARMA & VARMA
(FRN:004532S)



(GOPI. K)

Partner.

CHARTERED ACCOUNTANTS
Membership No. 214435

Place: *Kochi*
Date: *31.10.2023*

For DC Kizhakemuri Foundation

Secretary



Notes Forming Part of the Financial Statements for the Year Ended 31st March, 2023

1 Significant 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 trust has defined contribution plans for employees comprising of the Employees Provident Fund. The trust's contribution to the scheme is charged to the Profit and Loss Account for the year. The trust 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 trust 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 trust 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		As at 31st March, 2023	As at 31st March, 2022
Particulars			
(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		As at 31st March, 2023	As at 31st March, 2022
Particulars			
Balance at the beginning of the year	14,13,15,078		12,41,82,487
(+) Surplus / (Deficit) for the year	49,81,257		1,71,32,591
Total	14,62,96,335		14,13,15,078

		(Amount in Rs.)			
4. Borrowings		Long Term		Short Term	
Particulars		As at	As at	As at	As at
		31st March, 2023	31st March, 2022	31st March, 2023	31st March, 2022
Term Loans					
From Banks (Secured, Refer Note 4.1)	1,90,58,333		1,73,20,193	1,96,94,939	4,55,61,081
Vehicle Loan From Banks (Secured, Refer Note 4.2)	45,80,730		49,37,149	20,45,054	12,61,058
Cash Credit					
From Banks - Repayable on Demand (Secured, Refer Note 4.3)				3,48,46,601	3,39,02,479
Total		2,36,39,063	2,22,57,342	5,65,86,594	8,07,24,618

4.1.1 Term loans amounting to Rs. 1,34,61,606 are secured by lien on fixed deposits to the extent stated under Note No.13.1.

4.1.2 Term loans amounting to Rs. 2,00,00,000 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 loans amounting to Rs. 52,91,667 are secured by way of hypothecation of receivables

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 9.5%. The Borrowing is secured with primary security being hypothecation of entire current assets and collateral security being equitable mortgage of land to the extent of 202.35 area (500 cents and building of 16301 Sqm in SY 836, TP 4870) Vagamon village, Peermede Taluk.

		(Amount in Rs.)	
5. Other Long-Term Liabilities		As at	As at
Particulars		31st March, 2023	31st March, 2022
Government Grant (Refer Note 24)		4,50,00,000	4,50,00,000
Refundable Deposit		1,89,21,528	2,24,46,528
		6,39,21,528	6,74,46,528

		(Amount in Rs.)	
6. Trade Payables		As at	As at
Particulars		31st March, 2023	31st March, 2022
(i) Total outstanding dues of micro, small and medium enterprises: and (Refer Note 6.1)		1,70,22,533	1,06,55,812
(ii) Total outstanding dues of creditors other than micro, small and medium enterprises		1,70,22,533	1,06,55,812
Total			

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		As at	As at
Particulars		31st March, 2023	31st March, 2022
Statutory Dues		13,56,792	9,74,811
Refundable Deposits		46,25,000	32,50,000
Capital Creditors		1,76,873	28,72,195
Salary Payable		50,33,362	77,93,442
Other Current Liability		1,91,77,190	3,13,68,290
Scholarship Payable		2,13,058	2,13,058
Total		3,05,82,275	4,64,71,796



For DC Kizhakemuri Foundation

Secretary

		(Amount in Rs.)	
8. Short Term Provisions		As at	As at
Particulars		31st March, 2023	31st March, 2022
Provisions		39,938	39,938
Total		39,938	39,938

		(Amount in Rs.)	
10. Long Term Loans and Advances		As at	As at
Particulars		31st March, 2023	31st March, 2022
Capital Advance		1,16,83,191	28,77,953
Balance with Government Authorities		29,07,352	32,44,308
Total		1,45,90,543	61,22,261

		(Amount in Rs.)	
11. Other Non-Current Assets		As at	As at
Particulars		31st March, 2023	31st March, 2022
Security Deposits		2,67,58,727	5,27,91,163
Total		2,67,58,727	5,27,91,163

		(Amount in Rs.)	
12. Trade Receivables		As at	As at
Particulars		31st March, 2023	31st March, 2022
Fee Receivable from Students		88,77,575	2,62,87,757
Other Debtors		52,45,989	-
Total		1,41,23,564	2,62,87,757

		(Amount in Rs.)	
13. Cash and Bank Balances		As at	As at
Particulars		31st March, 2023	31st March, 2022
Current Accounts		28,85,420	13,35,677
Fixed Deposits (Refer Note 13.1)		8,44,15,353	8,13,03,764
Cash on Hand		66,477	66,744
Total		8,73,67,250	8,27,06,185

13.1 Fixed deposit accounts includes Rs. 1,61,35,564 held as security against Short term borrowings and Long Term Borrowings.

		(Amount in Rs.)	
14. Short Term Loans and Advances		As at	As at
Particulars		31st March, 2023	31st March, 2022
Advances to Suppliers		12,99,173	-
Total		12,99,173	-

		(Amount in Rs.)	
15. Other Current Assets		As at	As at
Particulars		31st March, 2023	31st March, 2022
Advances Recoverable in Cash or in kind for value to be received		12,09,382	15,59,187
Total		12,09,382	15,59,187



For DC Kizhakemuri Foundation

Secretary

DC KIZHAKEMURI FOUNDATION
Notes Forming Part of the Financial Statements for the Year Ended 31st March, 2023

(Amount in Rs.)							
Particulars	WDV as at 01.04.2022	Additions during the year	Adjustments/ Deletions	Total	Rate	Depreciation	WDV as at 31.03.2023
Land	1,95,80,405	-	-	1,95,80,405	-	-	1,95,80,405
Lease hold land	31,92,795	28,77,953	-	60,70,748	-	2,65,042	58,05,706
Building	11,48,70,650	17,86,825	-	11,66,57,475	10%	1,15,76,406	10,50,81,069
Furniture & Fittings	1,49,07,769	18,58,083	-	1,67,65,852	10%	16,54,517	1,51,11,335
Electrical Fittings	33,83,628	12,000	-	33,95,628	10%	3,39,563	30,56,065
Electronic Equipment's	61,61,003	10,55,852	-	72,16,855	10%	6,98,594	65,18,261
Library Books	13,24,894	6,51,658	-	19,76,552	40%	6,81,825	12,94,727
Motor Vehicles	19,94,595	-	-	19,94,595	15%	2,99,189,00	16,95,406
Machinery & Plant	1,12,90,302	10,47,582	-	1,23,37,884	15%	18,09,813	1,05,28,071
Intangible Asset	1,56,525	-	-	1,56,525	25%	39,131	1,17,394
School Bus	50,36,258	25,32,163	1,605	75,66,816	30%	22,70,045	52,96,771
Computer	6,36,275	21,31,554	-	27,67,829	40%	10,22,872	17,44,957
Grand Total	18,25,35,099	1,39,53,670	1,605	19,64,87,164		2,06,56,997	17,58,30,167
<i>Previous Year</i>	<i>18,05,82,490</i>	<i>2,16,55,298</i>	<i>10,028</i>	<i>20,22,27,760</i>		<i>1,96,92,661</i>	<i>18,25,35,099</i>

Capital Work in Progress	Particulars	As at 31st March, 2023	As at 31st March, 2022
Opening Balance		1,77,10,015	2,20,65,729
Add: Additions during the year		-	21,02,036
Less: Capitalized during the year		-	64,57,750
Closing Balance		1,77,10,015	1,77,10,015



For DC Kizhakemuri Foundation
[Signature]
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(Amount in Rs.)		
16. Revenue from Operations	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Particulars		
Tuition Fees	11,67,54,250	11,68,20,500
Total	11,67,54,250	11,68,20,500

(Amount in Rs.)		
17. Other Income	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Particulars		
Application Fees	1,52,500	12,000
Interest on Fixed Deposits	40,98,844	45,59,129
Mess Fees Received	2,87,63,272	1,93,35,449
Rent Received	3,77,619	1,81,400
Other Fees	1,67,81,215	1,38,90,844
Other Receipts	1,25,47,665	16,69,011
Utility Charges	74,75,681	77,77,939
Liabilities Written Back	28,72,195	-
Total	7,30,68,991	4,74,25,772

(Amount in Rs.)		
18. Employee Benefits Expenses	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Particulars		
Salaries, Wages, Bonus and Other Allowances	5,11,91,989	4,26,02,619
Contribution to Provident and Other Funds	14,37,095	11,96,803
Staff Welfare Expenses	23,43,726	18,43,134
Total	5,49,72,810	4,56,42,556

(Amount in Rs.)		
19. Finance Cost	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Particulars		
Interest Expenses	71,61,362	1,07,70,765
Total	71,61,362	1,07,70,765

(Amount in Rs.)		
20. Administrative Expenses	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Particulars		
Advertisement	2,19,883	2,28,801
Agriculture/Farming Expenses	5,62,439	4,21,103
Rent	6,14,041	2,72,156
Audit & Consultation Fee	2,19,209	2,49,127
Gardening Expenses	1,80,856	1,66,578
House Keeping Expenses	29,90,274	20,83,671
Insurance	2,15,000	2,31,490
Postage and Courier	30,976	27,613
Power and Fuel	52,86,122	36,46,468
Printing & Stationary	3,26,328	4,26,804
Professional Charges	62,700	3,500
Rates, Licences & Taxes	13,87,018	6,91,618
Refund of Fees	-	3,54,885
Repairs and Maintenance	1,21,09,301	73,94,126
Security Charges	17,18,442	13,66,735
Software Expenses	1,30,862	2,13,275
Telephone Charges	33,043	48,565
Travelling Expenses	9,12,994	6,82,909
Vehicle Running Expenses	22,79,849	15,27,876
Bank Charges	38,037	44,367
Total	2,93,17,374	2,00,81,667



For DC Kizhakemuri Foundation
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(Amount in Rs.)

21. Academic Expenses

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
(A) Students Amenities & Other Expenses:	2,85,94,062	1,89,90,278
Canteen Expenses	3,99,647	73,072
Co-Curricular Activities	37,458	5,88,340
Hostel Expenses	15,02,989	8,67,714
Internet Charges	36,344	19,835
Medical Expense	-	12,80,096
SAP Training Expenses	11,87,707	1,17,324
Seminar/Workshop Expenses	5,83,053	3,65,369
Service & Water Charges	94,883	10,134
Sports Expenses	-	2,500
Stipend	-	-
Total (A)	3,24,36,143	2,23,14,662
(B) Library & Research Expenses:	10,59,746	7,61,309
Journals & Magazines	3,05,607	1,99,234
Membership & Subscription	45,430	-
E - Paper	-	-
Total (B)	14,10,783	9,60,543
(C) Other Academic Expenses:	4,83,115	13,02,860
Accreditation/Certification Expenses	3,51,280	4,14,320
Affiliation/ Approval Fee	1,02,74,679	65,17,898
Admission Expenses	1,12,480	4,85,802
Advertisement-Admissions	9,11,900	8,68,830
Annual Administration Fees - University	-	1,34,899
Online Class Expenses	79,772	1,76,850
Radio Expenses	-	82,622
Website Expenses	-	-
Total (C)	1,22,13,226	99,84,081
Total (A+B+C)	4,60,60,152	3,32,59,286

(Amount in Rs.)

22. KLF Expenses

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Accommodation Expenses	20,97,847	-
Advertisement/Publicity Expenses	5,16,608	-
Cultural Programme & Guest Remuneration	15,24,200	-
Food & Refreshment Expenses	10,24,230	-
Gift for Guests	4,59,494	-
Ground Rent	1,15,083	-
Infrastructure Expenses	23,61,000	-
Miscellaneous Expenses / Contingency	69,080	-
Power and Fuel Expenses	2,72,339	-
Printing and Stationery	2,90,534	-
Rates & Taxes	91,657	-
Security Charges	1,15,876	-
System Expense	94,735	-
Telephone and Broad Band Expenses	35,046	-
Traveling Expenses	24,88,196	-
Total	1,15,55,925	-

(Amount in Rs.)

23. Other Expenses

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Faculty Development Expenses	1,87,756	13,824
Scholarship	1,37,73,985	1,76,31,106
Food expenses for guests	1,18,218	21,816
Receivables written off	10,37,405	-
Total	1,51,17,364	1,76,66,746



For DC Kizhakemuri Foundation

Secretary

DC KIZHAKEMURI FOUNDATION
UNIT WISE STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

(Amount in Rs.)

Particulars	DC Kizhakemuri Foundation	DC School of Management and Technology Vaganon	DC School of Management and Technology Trivandrum	DC School of Architecture and Design Vaganon	DC School of Architecture and Design Trivandrum	Kerala Literature Festival	FCRA	Tagore Cultural Complex	Total
I Revenue from Operations	-	5,60,23,500	2,24,87,000	3,17,43,750	65,00,000	-	-	-	11,67,54,250
II Other Income	43,75,322	4,15,02,246	11,51,419	1,20,10,940	12,76,783	97,74,094	3,49,850	26,28,337	7,30,68,991
III Total Income (I+II)	43,75,322	9,75,25,746	2,36,38,419	4,37,54,690	77,76,783	97,74,094	3,49,850	26,28,337	18,98,23,241
IV Expenses									
Employee Benefits Expense	-	2,30,53,713	83,40,730	1,81,95,872	53,82,495	-	-	-	5,49,72,810
Finance Costs	66,69,437	1,29,108	2,12,240	64,178	86,399	-	-	-	71,61,362
Depreciation and Amortization Expense	6,72,003	72,27,271	48,18,311	75,64,544	3,74,868	-	-	-	2,06,56,997
Administrative Expenses	14,71,804	1,33,21,512	55,81,048	76,40,411	13,00,923	-	1,676	-	2,93,17,374
Academic Expenses	-	2,85,79,204	31,44,915	1,28,84,187	14,51,846	-	-	-	4,60,60,152
KLF Expenses	-	-	-	-	-	1,12,06,900	3,49,025	-	1,15,55,925
Scholarship and other Expenses	1,34,442	54,33,642	12,55,293	65,08,424	17,31,786	53,777	-	-	1,51,17,364
Total Expenses	89,47,686	7,77,44,450	2,33,52,537	5,28,57,616	1,03,28,317	1,12,60,677	3,50,701	-	18,48,41,984
Surplus/(Deficit) for the year (III - IV)	(45,72,364)	1,97,81,296	2,85,882	(91,02,926)	(25,51,534)	(14,86,583)	(851)	26,28,337	49,81,257

For DC Kizhakemuri Foundation

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