

**KOSHYS INSTITUTE OF MANAGEMENT STUDIES**

SY 31/1, HENNUR, BAGALUR ROAD,  
KADUSONNAPPANAHALLI, KANNUR POST  
BANGALORE - 562 149.

**BALANCE SHEET AS AT 31ST MARCH 2023**

| <b>SOURCES OF FUNDS</b>                         |             |                     |
|-------------------------------------------------|-------------|---------------------|
| 1) <i>Capital Fund: Koshy Education Trust</i>   |             | 4,35,05,585         |
| 2) <i>Loan Funds:</i>                           |             |                     |
| a) <i>Secured Loans</i>                         |             |                     |
| HDFC Bank Loan - 122855565                      | 16,01,106   | 16,01,106           |
| 3) <i>Current Liabilities:</i>                  |             |                     |
| Sundry Creditors & Other Liabilities:           | 1           | 8,75,05,566         |
| <b>TOTAL</b>                                    |             | <b>13,26,12,258</b> |
| <b>APPLICATION OF FUNDS</b>                     |             |                     |
| 1) <i>Fixed assets</i>                          |             |                     |
| a) <i>Tangible/Intangible</i>                   |             |                     |
| Add: Additions                                  | 6,05,18,237 | 2                   |
| Less: Depreciation                              | 1,50,74,667 |                     |
|                                                 | 1,20,77,212 | 6,35,15,692         |
| 2) <i>Current assets, loans &amp; advances:</i> |             |                     |
| a) <i>Cash &amp; Bank Balance</i>               | 4           | 6,84,15,823         |
| b) <i>Other Deposits</i>                        | 5           | 6,80,743            |
| <b>TOTAL</b>                                    |             | <b>13,26,12,258</b> |

As per our report of even date annexed

**For Madhava Dixit and Co.,**

Chartered Accountant.

Madhava R Dixit

Proprietor

Membership No.235418

Place : Bangalore

Date : 13-12-2023



(Dr.Santhosh Koshy)  
President

(Milan Santhosh)  
Secretary

*Prasanna*  
**DIRECTOR**  
KOSHYS INSTITUTE OF MANGEMENT STUDIES  
# 31/1, Kadusonnappanahalli,  
Kannur Po, Hennur-Bagalur Road,  
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**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

| EXPENDITURE                         | AMOUNT              | INCOME                | AMOUNT              |
|-------------------------------------|---------------------|-----------------------|---------------------|
| To Salaries                         | 5,44,53,806         | By College Fees       | 19,48,77,265        |
| " Academic Expenses                 | 1,20,72,628         | " Mess & Accomodation | 89,06,790           |
| " Event & Functions                 | 5,72,999            |                       |                     |
| " Professional Charges              | 4,07,47,227         |                       |                     |
| " College Expenses                  | 16,94,203           |                       |                     |
| " ESI Contribution                  | 2,24,014            |                       |                     |
| " PF Contribution                   | 3,75,505            |                       |                     |
| " Repair & Maintatence              | 10,80,953           |                       |                     |
| " Computer Maintatence              | 11,91,954           |                       |                     |
| " Hostel Maintatence                | 79,35,926           |                       |                     |
| " Mess Fee Paid To Canteen          | 1,05,94,935         |                       |                     |
| " Financial Charges                 | 9,10,712            |                       |                     |
| " Water Charges                     | 12,87,000           |                       |                     |
| " Bus Rental                        | 69,780              |                       |                     |
| " Electricity Charges & Maintatence | 36,49,319           |                       |                     |
| " Audit Fees                        | 80,130              |                       |                     |
| " Rent                              | 54,52,000           |                       |                     |
| " General Expenses                  | 3,48,457            |                       |                     |
| " Staff Welfare                     | 2,45,943            |                       |                     |
| " Fees & Renewals                   | 3,000               |                       |                     |
| " Uniforms & Newspaper              | 20,28,624           |                       |                     |
| " Printing & stationery & Postage   | 8,79,182            |                       |                     |
| " Telephone and Internet Charges    | 6,79,645            |                       |                     |
| " Insurance                         | 15,30,795           |                       |                     |
| " Marketing Expenses                | 15,49,461           |                       |                     |
| " Training And Development          | 80,82,666           |                       |                     |
| " Student Welfare                   | 5,22,450            |                       |                     |
| " Travelling Expenses               | 18,81,419           |                       |                     |
| " Vehicle Maintenance               | 3,42,363            |                       |                     |
| " Depreciation                      | 1,20,77,212         |                       |                     |
| " Excess of Income over expenditure | 3,12,19,746         |                       |                     |
|                                     | <b>20,37,84,055</b> |                       | <b>20,37,84,055</b> |

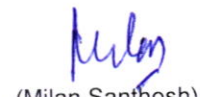
As per our report of even date annexed

For Madhava Dixit and Co.  
Chartered Accountant,

Madhava R Dixit  
Proprietor  
Membership No.235418  
Place : Bangalore  
Date : 13-12-2023



  
(Dr. Santhosh Koshy)  
President

  
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| KOSHYS INSTITUTE OF MANAGEMENT STUDIES<br>SCHEDULES FORMING PART OF THE ACCOUNTS |                    |
|----------------------------------------------------------------------------------|--------------------|
| <b>SCHEDULE 1:-SUNDRY CREDITORS &amp; OTHER LIABILITIES:</b>                     | <b>Amount</b>      |
| Duties & Taxes                                                                   | 4,66,008.00        |
| Provisions                                                                       | 39,20,829.00       |
| Advance - Tuition Fees                                                           | 7,15,26,487        |
| Sundry Creditors                                                                 | 16,86,902          |
| Mother Teresa Health Welfare and Charitable                                      | 44,56,840          |
| Advance for Land Purchase                                                        | 50,00,000          |
| Dr Santhosh Koshy C/A                                                            | 4,48,500           |
|                                                                                  | <b>8,75,05,566</b> |
| <b>SCHEDULE 3 : CURRENT ASSETS &amp; DEPOSITS:</b>                               | <b>Amount</b>      |
| Deposits                                                                         | 4,50,000           |
| TCS                                                                              | 1,23,476           |
| TDS                                                                              | 1,07,267           |
|                                                                                  | <b>6,80,743</b>    |
| <b>SCHEDULE 4 : CASH AND BANK BALANCES:</b>                                      | <b>Amount</b>      |
| HDFC Bank - 59213000222222                                                       | 4,88,93,442        |
| HDFC Bank - 59213000111111                                                       | 1,52,12,918        |
| ICICI Bank 0108                                                                  | 35,70,824          |
| Alumni                                                                           | 2,90,485           |
| South India Bank                                                                 | 4,39,882           |
| Cash on hand                                                                     | 8,271              |
|                                                                                  | <b>6,84,15,822</b> |



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KOSHYS INSTITUTE OF MANAGEMENT STUDIES  
SCHEDULES FORMING PART OF THE ACCOUNTS

31.03.2023

SCHEDULE 2 : DETAILS OF FIXED ASSETS & DEPRECIATION THEREOF

| SL No | DESCRIPTION          | WDV as on<br>01-04-2022 | ADDS(DELS)       |                    | TOTAL              | DEPRECIATION |                 |                    |                    | WDV as on<br>31.03.2023 |
|-------|----------------------|-------------------------|------------------|--------------------|--------------------|--------------|-----------------|--------------------|--------------------|-------------------------|
|       |                      |                         | HI               | H2                 |                    | RATE         | 50%             | 100%               | TOTAL              |                         |
| 1     | Library Books        | 2,28,773                | 77,136           | 1,36,834           | 4,42,743           | 40%          | 27,367          | 1,22,364           | 1,49,731           | 2,93,012                |
| 2     | Computers & Software | 30,60,920               | 30,76,468        | 2,39,966           | 63,77,354          | 40%          | 47,993          | 24,54,955          | 25,02,948          | 38,74,406               |
| 3     | Air Conditioner      | 4,93,523                | -                | -                  | 4,93,523           | 15%          | -               | 74,028             | 74,028             | 4,19,495                |
| 4     | Furniture & Fixtures | 63,39,944               | -                | 20,45,210          | 83,85,154          | 15%          | 1,53,391        | 9,50,992           | 11,04,383          | 72,80,771               |
| 5     | Office Equipments    | 6,71,983                | -                | 20,67,268          | 27,39,251          | 15%          | 1,55,045        | 1,00,797           | 2,55,842           | 24,83,409               |
| 6     | Bus - Eicher         | 37,51,007               | -                | 4,29,000           | 41,80,007          | 15%          | 32,175          | 5,62,651           | 5,94,826           | 35,85,181               |
| 7     | Building             | 3,55,86,288             | -                | 56,79,250          | 4,12,65,538        | 15%          | 4,25,944        | 53,37,943          | 57,63,887          | 3,55,01,651             |
| 8     | Car                  | 95,88,325               | -                | 4,46,000           | 1,00,34,325        | 15%          | 33,450          | 14,38,249          | 14,71,699          | 85,62,626               |
| 9     | UPS                  | 42,307                  | -                | 2,76,143           | 3,18,450           | 10%          | 13,807          | 4,231              | 18,038             | 3,00,412                |
| 10    | Lift                 | 1,59,821                | -                | 3,42,320           | 5,02,141           | 10%          | 17,116          | 15,982             | 33,098             | 4,69,043                |
| 11    | Projector            | 4,43,613                | -                | -                  | 4,43,613           | 15%          | -               | 66,542             | 66,542             | 3,77,071                |
| 12    | Others               | 1,51,733                | -                | 2,59,072           | 4,10,805           | 15%          | 19,430          | 22,760             | 42,190             | 3,68,615                |
|       | <b>TOTAL</b>         | <b>6,05,18,237</b>      | <b>31,53,604</b> | <b>1,19,21,063</b> | <b>7,55,92,904</b> |              | <b>9,25,718</b> | <b>1,11,51,494</b> | <b>1,20,77,212</b> | <b>6,35,15,692</b>      |



*Prakashan*  
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