

PRATHAP FOUNDATION FOR EDUCATION AND TRAINING
SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106

PART I - FORM OF BALANCE SHEET

BALANCE SHEET AS AT 31.03.2025

(In Rupees)

Sl. No.	Particulars	Note No.	Figures as at the End of Current Reporting Period 31.03.2025	Figures as at the End of Previous Reporting Period 31.03.2024
I)	<u>EQUITY AND LIABILITIES</u>			
1	Capital Fund		40,00,000.00	40,00,000.00
	Reserves and Surplus	1	58,97,84,278.59	54,65,74,338.95
2	Current Liabilities			
	(a) Short Term Borrowings	2	5,42,26,336.00	2,51,22,183.00
	(b) Other Current Liabilities	3	3,52,26,047.90	3,47,06,679.40
	(c) Short Term Provisions	4	11,57,438.00	11,69,092.00
	TOTAL		68,43,94,100.49	61,15,72,293.35
II	<u>ASSETS</u>			
	Non-Current Assets			
1	(a) Fixed Assets	5	32,96,82,748.28	28,25,48,201.27
2	Current Assets			
	(a) Cash and Cash Equivalents	6	29,47,69,469.65	27,20,34,040.30
	(b) Short Term Loans and Advances	7	5,69,27,526.56	5,39,75,695.78
	(c) Other Current Assets	8	30,14,356.00	30,14,356.00
	TOTAL		68,43,94,100.49	61,15,72,293.35

ERNAKULAM
27.10.2025

AUDITOR'S REPORT

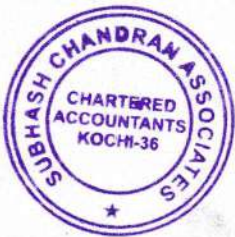
(As per our Report of even date)

UDIN : 25015633BMOVEP6226

For SUBHASH CHANDRAN ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)

C. SUBHASH CHANDRAN B.Com, FCA
PARTNER, (M. No. 015633)
FRN 004095S



PRATHAP FOUNDATION FOR EDUCATION AND TRAINING
SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106

PART II - FORM OF STATEMENT OF INCOME AND EXPENDITURE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

(In Rupees)

Sl. No.	Particulars	Note No.	Figures as at the End of Current Reporting Period 31.03.2025	Figures as at the End of Previous Reporting Period 31.03.2024
I	Revenue from Operations	9	28,90,08,732.00	25,70,08,395.56
II	Other Income	10	1,82,26,226.82	1,50,85,709.93
III	Total Revenue (I + II)		30,72,34,958.82	27,20,94,105.49
IV	Expenses:			
	Employee Benefit Expenses	11	11,62,70,983.00	8,96,27,767.00
	Finance Cost	12	24,76,988.42	20,46,235.61
	Depreciation and Amortization Expenses	5	1,73,73,564.83	1,72,24,153.59
	Other Expenses	13	12,79,03,482.93	12,48,44,498.10
	Total Expenses		26,40,25,019.18	23,37,42,654.30
V	Excess of Income over Expenditure		4,32,09,939.64	3,83,51,451.19

ERNAKULAM
27.10.2025

AUDITOR'S REPORT
(As per our Report of even date)
UDIN : 25015633BMOVEP6226

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(Signature)

C.SUBHASH CHANDRAN B.Com, FCA
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PRATHAP FOUNDATION FOR EDUCATION AND TRAINING
SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106

NOTE 1


(In Rupees)

Reserves & Surplus	As at 31st March 2025	As at 31st March 2024
a. Surplus		
Opening Balance	54,65,74,338.95	50,82,22,887.76
(+) Excess of Income over Expenditure for the Current Year	4,32,09,939.64	3,83,51,451.19
Closing Balance	58,97,84,278.59	54,65,74,338.95
Total	58,97,84,278.59	54,65,74,338.95

NOTE 2

Short Term Borrowings	As at 31st March 2025	As at 31st March 2024
Secured		
Loans repayable on Demand		
Union Bank of India, Kalamassery -A/c No.550407030000268	40,05,322.00	44,18,893.00
Union Bank of India, Kalamassery -A/c No.550407030000270	39,87,917.00	44,02,873.00
Union Bank of India, Kalamassery -A/c No.550407030000272	40,05,368.00	44,18,893.00
Union Bank of India, Kalamassery -A/c No.550407030000287	34,66,949.00	63,01,955.00
ICICI Bank - Vehicle Loan	NIL	1,825.00
Loans from Banks		
Union Bank of India - Vehicle Loan -A/c No.550406520000157	2,77,787.00	8,67,021.00
Union Bank of India - Vehicle Loan -A/c No.550407030000306	19,39,138.00	47,10,723.00
State Bank of India, Kalamassery-OD A/c No.43667181273	1,45,87,016.00	NIL
State Bank of India, Kalamassery-OD A/c No.43667204452	2,19,56,839.00	NIL
Total	5,42,26,336.00	2,51,22,183.00

For SUBHASH CHANDRAN ASSOCIATES
 CHARTERED ACCOUNTANTS



C.SUBHASH CHANDRAN B.Com, FCA
 PARTNER, (M. No. 015633)
 FRN 0040955



PRATHAP FOUNDATION FOR EDUCATION AND TRAINING
SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106

NOTE 3

(In Rupees)

Other Current Liabilities	As at 31st March 2025	As at 31st March 2024
(a) Sundry Creditors (As per Annexure A)	1,76,843.00	2,29,234.00
(b) Fees Payable (As per Annexure B)	27,32,094.00	23,60,693.00
(c) Other Liabilities (As per Annexure C)	3,23,17,110.90	3,21,16,752.40
Total	3,52,26,047.90	3,47,06,679.40

NOTE 4

Short Term Provisions	As at 31st March 2025	As at 31st March 2024
(a) Provision for Employee Benefits		
Salary Payable	13,879.00	15,160.00
Employees Contribution to Provident Fund	1,54,593.00	1,60,363.00
Employers Contribution to Provident Fund	96,078.00	1,01,596.00
Employees Contribution to ESI	5,966.00	5,795.00
Employers Contribution to ESI	25,779.00	25,035.00
(b) Other Provisions		
Service Tax Payable	2,06,877.00	2,06,877.00
Exam Expenses Payable	1,12,715.00	1,12,715.00
Sundry Expenses Payable	5,41,551.00	5,41,551.00
Total	11,57,438.00	11,69,092.00



For SUBHASH CHANDRAN ASSOCIATES
 CHARTERED ACCOUNTANTS

(Handwritten Signature)

C.SUBHASH CHANDRAN B.Com, FCA
 PARTNER. (M. No. 015633)
 FRN 004095S

PRATHAP FOUNDATION FOR EDUCATION AND TRAINING
SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI -683 106

NOTE 5 FIXED ASSETS

SL.N O	ASSETS	W.D.V. AS ON 01.04.2024	ADDITIONS DURING THE YEAR		DELETION DURING THE YEAR	TOTAL VALUE ON WHICH DEPRECIATION IS CLAIMED	RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2025
			Upto 30.09.2024	After 30.09.2024					
1	Air Conditioner	31,08,483.14	76,90,547.00	15,14,213.00	NIL	1,23,13,243.14	10%	11,55,613.66	1,11,57,629.48
2	Ambulance	6,50,188.65	NIL	NIL	NIL	6,50,188.65	15%	97,528.30	5,52,660.35
3	Building	3,94,92,743.42	1,00,000.00	NIL	NIL	3,95,92,743.42	10%	39,59,274.35	3,56,33,469.07
4	Board	2,53,589.90	14,750.00	3,200.00	NIL	2,71,539.90	10%	26,993.99	2,44,545.91
5	Compound Wall	14,62,727.02	NIL	6,84,000.00	NIL	21,46,727.02	10%	1,80,472.70	19,66,254.32
6	Camera	20,78,065.26	NIL	8,978.00	NIL	20,87,043.26	10%	2,08,255.42	18,78,787.84
7	Clock	4,706.39	NIL	NIL	NIL	4,706.39	10%	470.64	4,235.75
8	Computer	1,03,27,000.53	1,23,900.00	96,800.00	NIL	1,05,47,700.53	15%	15,74,895.08	89,72,805.45
9	Car	2,72,22,699.11	NIL	NIL	NIL	2,72,22,699.11	15%	40,83,404.87	2,31,39,294.24
10	Car Shed	10,633.36	NIL	NIL	NIL	10,633.36	10%	1,063.34	9,570.02
11	Computer Accessories	52,82,373.47	72,681.00	2,03,841.00	NIL	55,58,895.47	15%	8,18,546.25	47,40,349.22
12	Computer Software	8,53,445.32	8,10,124.00	33,988.00	NIL	16,97,557.32	15%	2,52,084.50	14,45,472.82
13	Currency Counting Machine	1,924.96	NIL	NIL	NIL	1,924.96	10%	192.50	1,732.46
14	Canteen Equipments	2,01,877.39	NIL	NIL	NIL	2,01,877.39	15%	30,281.61	1,71,595.78
15	Dish Antenna	32,065.00	NIL	NIL	NIL	32,065.00	NIL	NIL	32,065.00
16	DVD Player	49,226.20	NIL	NIL	NIL	49,226.20	10%	4,922.62	44,303.58
17	ETP Equipment	9,01,148.42	NIL	NIL	NIL	9,01,148.42	15%	1,35,172.27	7,65,976.15
18	Electrical Fittings	72,61,743.26	14,44,757.00	21,39,415.00	NIL	1,08,45,915.26	10%	9,77,620.77	98,68,294.49
19	EPABX Telephone	1,20,905.47	NIL	NIL	NIL	1,20,905.47	10%	12,090.55	1,08,814.92
20	Furniture, Fixtures & Fittings	2,32,95,248.11	8,63,568.00	12,98,813.00	NIL	2,54,57,629.11	10%	24,80,822.25	2,29,76,806.86
21	Fax Machine	1,067.84	NIL	NIL	NIL	1,067.84	15%	160.18	907.66
22	Freezer	3,907.07	NIL	NIL	NIL	3,907.07	10%	390.71	3,516.36
23	Garden Equipments	5,986.09	NIL	NIL	NIL	5,986.09	15%	897.91	5,088.18
24	Generator	10,28,910.25	NIL	NIL	NIL	10,28,910.25	15%	1,54,336.53	8,74,573.72
25	Gym Equipment	1,15,550.97	1,950.00	NIL	NIL	1,17,500.97	15%	17,625.14	99,875.83
26	Inverter	3,706.48	NIL	NIL	NIL	3,706.48	15%	555.97	3,150.51



For SUBHASH CHANDRAN ASSOCIATES
 CHARTERED ACCOUNTANTS

(Signature)
 C.SUBHASH CHANDRAN B.Com, FCA
 PARTNER, (M. No. 015633)
 FRN 0040955

27	Lift	40,73,003.49	1,94,400.00	NIL	NIL	42,67,403.49	10%	4,26,740.35	38,40,663.14
28	Land Development	1,24,17,222.00	NIL	4,40,752.00	NIL	1,28,57,974.00	NIL	NIL	1,28,57,974.00
29	Land	12,04,37,271.00	NIL	4,59,36,220.00	NIL	16,63,73,491.00	NIL	NIL	16,63,73,491.00
30	Lab Equipment	8,65,238.20	NIL	21,806.00	NIL	8,87,044.20	15%	1,31,421.19	7,55,623.01
31	Locker	9,736.49	NIL	NIL	NIL	9,736.49	10%	973.65	8,762.84
32	Modem	18,462.72	NIL	NIL	NIL	18,462.72	10%	1,846.27	16,616.45
33	Micro Wave Oven	NIL	6,700.00	NIL	NIL	6,700.00	15%	1,005.00	5,695.00
34	Mike	1,63,686.20	NIL	7,000.00	NIL	1,70,686.20	10%	16,718.62	1,53,967.58
35	Office Equipments	7,98,103.03	15,098.00	NIL	NIL	8,13,201.03	10%	81,320.10	7,31,880.93
36	Projector	8,58,644.47	31,500.00	90,000.00	NIL	9,80,144.47	15%	1,40,271.68	8,39,872.79
37	Mobile Phone	27,13,505.90	13,942.00	20,698.00	NIL	27,48,145.90	NIL	NIL	27,48,145.90
38	Photo Copier	6,10,081.36	NIL	NIL	NIL	6,10,081.36	10%	61,008.14	5,49,073.22
39	Pump	72,006.16	19,000.00	10,433.00	NIL	1,01,439.16	15%	14,433.41	87,005.75
40	Patent	7,50,798.00	NIL	NIL	NIL	7,50,798.00	NIL	NIL	7,50,798.00
41	Reference Book	1,20,03,464.38	1,42,841.43	1,19,862.41	NIL	1,22,66,168.22	NIL	NIL	1,22,66,168.22
42	Radio	4,674.96	NIL	NIL	NIL	4,674.96	10%	467.50	4,207.46
43	Refrigerator	44,229.36	14,900.00	NIL	NIL	59,129.36	10%	5,912.94	53,216.42
44	Stabilizer	84,665.62	NIL	2,400.00	NIL	87,065.62	10%	8,586.56	78,479.06
45	Sports Equipment	98,187.28	NIL	NIL	NIL	98,187.28	15%	14,728.09	83,459.19
46	Simulator	1,77,523.09	NIL	NIL	NIL	1,77,523.09	15%	26,628.46	1,50,894.63
47	Swimming Pool	4,95,000.00	NIL	NIL	NIL	4,95,000.00	NIL	NIL	4,95,000.00
48	Tata Ace - Auto	43,442.31	NIL	NIL	NIL	43,442.31	15%	6,516.35	36,925.96
49	Television	8,56,536.17	73,800.00	1,49,890.00	NIL	10,80,226.17	10%	1,00,528.12	9,79,698.05
50	Transformer	36,267.11	NIL	NIL	NIL	36,267.11	15%	5,440.07	30,827.04
51	Utensils	2,27,553.15	NIL	NIL	NIL	2,27,553.15	15%	34,132.97	1,93,420.18
52	UPS	2,91,832.44	7,670.00	14,950.00	NIL	3,14,452.44	10%	30,697.75	2,83,754.69
53	Vacuum Cleaner	5,850.67	NIL	NIL	NIL	5,850.67	10%	585.07	5,265.60
54	VCD	2,409.43	NIL	NIL	NIL	2,409.43	10%	240.94	2,168.49
55	Video Camera	41,237.88	NIL	NIL	NIL	41,237.88	10%	4,123.79	37,114.09
56	Water Cooler	49,367.07	55,224.00	NIL	NIL	1,04,591.07	10%	10,459.11	94,131.96
57	Wet Grinder	8,747.54	NIL	NIL	NIL	8,747.54	15%	1,312.13	7,435.41
58	Water Tank	66,043.36	NIL	NIL	NIL	66,043.36	15%	9,906.51	56,136.85
59	Water Filter	1,09,703.09	13,500.00	NIL	NIL	1,23,203.09	10%	12,320.31	1,10,882.78
60	Water Treatment Plant	1,48,161.98	NIL	NIL	NIL	1,48,161.98	10%	22,224.30	1,25,937.68
61	Water Heater	1,95,622.28	NIL	NIL	NIL	1,95,622.28	10%	29,343.34	1,66,278.94
		28,25,48,201.27	1,17,10,852.43	5,27,97,259.41	NIL	34,70,56,313.11		1,73,73,564.83	32,96,82,748.28



For SUBHASH CHANDRAN B. CO., FCA
 CHARTERED ACCOUNTANTS
 KOCHI-36

C. SUBHASH CHANDRAN B. Co., FCA
 PARTNER. (M. No. 015633)
 FRN 0040955

PRATHAP FOUNDATION FOR EDUCATION AND TRAINING
SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106

NOTE 6

(In Rupees)

Cash & Cash Equivalents		As at 31st March 2025	As at 31st March 2024
	(a) Balances with Banks		
1	Bank of India, Kalamassery - SBBRD - A/c No.856920110000030	2,00,754.58	5,71,679.64
2	Bank of India, Kalamassery - SSTM BIOTECH - A/c No.856920110000063	19,87,441.15	15,30,607.15
3	Bank of India, Kalamassery - B.Com - A/c No.856920110000134	53,80,605.05	1,06,81,221.45
4	Bank of India, Kalamassery - PFET Covid - A/c No.856910110006912	1,45,194.69	1,44,149.69
5	ICICI Bank, Edappally - A/c No.626401070515	8,16,660.70	2,69,110.39
6	ICICI Bank, Edappally - A/c No.626405019231	1,12,085.10	3,37,383.10
7	ICICI Bank, Edappally - A/c No.626405019366	1,97,894.50	4,27,174.01
8	ICICI Bank, Edappally - SSTM Degree - A/c No.626405019588	45,21,484.40	21,75,604.40
9	ICICI Bank, Edappally - SSTM MCA - A/c No.626405019631	19,13,485.12	7,06,704.75
10	State Bank of India, Kalamassery - PFET - A/c No.10246779150	1,58,406.23	1,59,055.23
11	State Bank of India, Kalamassery - SCENSER - A/c No.30087005607	10,91,660.11	7,13,066.11
12	State Bank of India, Kalamassery - SSTM MBA - A/c No.30087934152	20,78,723.48	7,93,323.99
13	State Bank of India, Kalamassery - SSTM MCA - A/c No.30087935065	11,81,318.94	34,75,519.78
14	State Bank of India, Kalamassery A/c No.30553830085	29,90,126.04	43,69,785.50
15	State Bank of India, Kalamassery - SSTM - A/c No.30860782096	6,32,659.36	6,33,308.36
16	State Bank of India, Kalamassery - IT - A/c No.31601431106	32,94,246.77	21,13,901.21
17	State Bank of India, Kalamassery - ED CLUB - A/c No.37791997350	63,492.18	64,141.18
		2,67,66,238.40	2,91,65,735.94



		(In Rupees)	
Cash & Cash Equivalents		As at 31st March 2025	As at 31st March 2024
	Balance b/d	2,67,66,238.40	2,91,65,735.94
18	State Bank of India, Kalamassery - A/c No.67138746080	NIL	62,380.25
19	Union Bank of India, - IEDC SCMS A/c No.550402010019204	1,20,231.77	1,37,848.14
20	Union Bank of India, - IEDC SSTM A/c No.550402010019205	80,770.14	1,02,359.81
	(b) Bank Deposits		
	<u>Fixed Deposit with Banks</u>		
	Union Bank of India, Kalamassery	8,05,58,520.00	7,57,71,595.00
	Union Bank of India, Palissery	7,13,23,738.00	6,67,66,504.00
	State Bank of India, Kalamassery	9,18,65,545.00	8,63,62,938.00
	<u>Recurring Deposit with Banks</u>		
	SBI - RD Account 40052923452	54,31,576.00	40,00,975.00
	SBI - RD Account 41176584488	34,26,951.00	20,88,761.00
	SBI - RD Account 41176586316	68,53,900.00	41,77,520.00
	SBI - RD Account 41572633720	28,84,112.00	15,57,343.00
	SBI - RD Account 41572648829	28,84,112.00	15,57,343.00
	SBI - RD Account 43228868425	8,17,698.00	NIL
	BOI - RD Account 856944110000783	8,17,497.00	NIL
	(c) Cash in Hand		
	PGDM	3,26,071.34	83,735.16
	MBA	3,36,168.00	33,398.00
	MCA	81,590.00	27,150.00
	DEGREE	1,44,291.00	1,16,533.00
	SCENSER	5,997.00	6,307.00
	BIOTECH	41,011.00	4,257.00
	SBBRD	3,155.00	11,060.00
	BANGALORE	297.00	297.00
	Total	29,47,69,469.65	27,20,34,040.30

NOTE 7

Short Term Loans & Advances		As at 31st March 2025	As at 31st March 2024
	(a) Others		
	Loans & Advances (As per Annexure D)	5,69,27,526.56	5,39,75,695.78
	Total	5,69,27,526.56	5,39,75,695.78

For SUBHASH CHANDRAN ASSOCIATES
CHARTERED ACCOUNTANTS



(Signature)

C.SUBHASH CHANDRAN B.Com, FCA
PARTNER. (M. No. 015633)
FBN 004095

PRATHAP FOUNDATION FOR EDUCATION AND TRAINING
SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106

NOTE 8

(In Rupees)

Other Current Assets	As at 31st March 2025	As at 31st March 2024
(a) Other Deposits (As per Annexure E)	30,14,356.00	30,14,356.00
Total	30,14,356.00	30,14,356.00



For SUBHASH CHANDRAN ASSOCIATES
CHARTERED ACCOUNTANTS

A handwritten signature in blue ink, appearing to read "C. Subhash Chandran".

C.SUBHASH CHANDRAN B.Com, FCA
PARTNER, (M. No. 015633)
FRN 004095S

PRATHAP FOUNDATION FOR EDUCATION AND TRAINING
SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106

NOTE 9

(In Rupees)

Sl. No.	Revenue from Operations	As at 31st March 2025	As at 31st March 2024
1	Tuition Fee	26,83,47,081.00	24,18,46,851.56
2	Registration Fee	12,95,900.00	14,93,098.00
3	Examination Fee	25,94,480.00	12,80,280.00
4	Hostel Fee	1,06,41,568.00	96,99,740.00
5	Diploma Fee	75,000.00	40,000.00
6	Revaluation Fee	1,89,000.00	54,500.00
7	Consultancy Income	19,61,000.00	1,33,500.00
8	Alumni Fee	NIL	27,000.00
9	Identity Card Fee	3,12,000.00	2,42,000.00
10	Rent Received	7,30,170.00	8,15,055.00
11	University Sports Affiliation Fee	1,02,100.00	2,43,621.00
12	Subscription Journal	2,88,200.00	2,71,900.00
13	Income from Funded Projects	19,46,928.00	8,04,785.00
14	Computer Fee	NIL	1,065.00
15	Library Fee	25,000.00	51,000.00
16	Admission Fee	2,000.00	4,000.00
17	Administration Fee	1,15,950.00	NIL
18	Management Fest Fee	2,35,400.00	NIL
19	Internship Student Stipend Received	1,46,955.00	NIL
	Total	28,90,08,732.00	25,70,08,395.56

NOTE 10

(In Rupees)

Sl. No.	Other Income	As at 31st March 2025	As at 31st March 2024
1	Interest received from Fixed Deposits	1,65,06,813.00	1,39,02,908.00
2	Interest received from Other Deposits	1,33,957.00	82,068.00
3	Interest received from Savings Account	22,989.00	10,200.00
4	Miscellaneous Income	5,26,737.82	5,42,308.93
5	Interest received from Recurring Deposit	10,35,730.00	5,48,225.00
	Total	1,82,26,226.82	1,50,85,709.93

NOTE 11

(In Rupees)

Employee Benefit Expenses	As at 31st March 2025	As at 31st March 2024
(a) Salaries and Incentives	11,41,33,148.00	8,93,42,790.00
(b) Contributions to Gratuity	21,37,835.00	2,84,977.00
Total	11,62,70,983.00	8,96,27,767.00



For SUBHASH CHANDRAN ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]

C.SUBHASH CHANDRAN B.Com, FCA

(In Rupees)

Sl. No.	Other Expenses	As at 31st March 2025	As at 31st March 2024
	Balance b/d	6,98,80,069.34	7,65,25,177.69
29	ETP Expenses	31,217.00	34,222.00
30	Publication Expenses	7,23,737.00	7,40,825.00
31	House Keeping Expenses	52,33,834.00	54,06,490.00
32	Membership Fee	17,47,971.00	4,36,916.00
33	Cultural Expenses	14,43,679.00	8,82,673.00
34	Students Development Expenses	70,29,480.00	57,85,582.00
35	Lab Expenses	5,08,449.00	2,96,576.00
36	Faculty Development Expenses	47,21,126.20	18,72,157.00
37	Donation Paid	2,69,56,270.10	2,33,93,564.13
38	Funded Project Expenses	20,30,435.39	6,99,730.28
39	Convocation Expenses	9,50,332.42	16,05,195.00
40	Sports Expenses	4,50,007.00	4,87,273.00
41	Miscellaneous Expenses	44,604.08	29,621.00
42	Alumini Expenses	12,42,982.40	6,60,273.00
43	Research Expenses	NIL	24,014.00
44	Academic Audit Expenses	1,22,177.00	36,30,301.00
45	Admission Expenses	6,65,312.00	2,46,890.00
46	CSR Expenses	NIL	3,09,905.00
47	E - Governance Expenses	23,32,005.00	17,62,494.00
48	Journal Expenses	NIL	14,619.00
49	Consultancy Expenses	17,20,000.00	NIL
50	Internship Student Stipend Paid	69,795.00	NIL
	Total	12,79,03,482.93	12,48,44,498.10



For SUBHASH CHANDRAN ASSOCIATES
CHARTERED ACCOUNTANTS

C. SUBHASH CHANDRAN B.Com, FCA
PARTNER, (M. No. 015633)
FRN 0040955

NOTE 12

(In Rupees)

Sl. No.	Finance Costs	As at 31st March 2025	As at 31st March 2024
1	Interest on Term Loan & Demand Loan	17,86,683.50	20,06,761.00
2	Commission and Bank Charges	1,02,518.92	39,474.61
3	Interest on Overdraft Account	5,87,786.00	NIL
	Total	24,76,988.42	20,46,235.61

NOTE 13

(In Rupees)

Sl. No.	Other Expenses	As at 31st March 2025	As at 31st March 2024
1	Rent, Rates and Taxes	6,09,025.00	6,24,543.00
2	Travelling Expenses	10,12,790.70	49,28,266.53
3	Printing and Stationery	14,58,285.00	15,60,013.00
4	Staff Welfare Expenses	10,29,763.11	15,10,548.00
5	Advertisement Expenses	1,01,52,302.22	1,00,63,665.00
6	Postage, Telephone & Telegram	5,96,484.28	6,07,527.48
7	Newspapers & Periodicals	2,48,299.00	2,39,525.00
8	Subscription	7,48,399.00	13,16,070.00
9	Office Expenses	56,20,001.00	60,72,505.00
10	Electricity and Water Charges	1,02,23,119.00	1,07,09,415.00
11	Repairs and Maintenance	74,73,669.00	63,45,911.00
12	Vehicle Maintenance Charges	68,67,532.13	38,50,117.00
13	Conveyance Charges	13,87,703.00	11,44,137.00
14	General Insurance	15,26,685.00	12,82,543.00
15	Transportation Charges	17,980.00	12,700.00
16	Scholarship	5,83,000.00	29,07,313.00
17	Personality Development Programme Expenses	13,27,464.00	22,32,808.00
18	Seminar and Conference Expenses	15,15,932.00	26,63,961.00
19	Fees and Charges	36,21,122.00	46,04,702.90
20	Hostel Expenses	54,59,693.00	53,23,557.78
21	Medical Expenses	7,15,045.00	2,27,028.00
22	Placement Expenses	13,56,465.00	7,97,557.00
23	Donation and Gift	3,70,569.00	1,70,423.00
24	Examination Expenses	5,26,630.00	3,75,000.00
25	Awards and Presentations	6,94,325.00	6,52,000.00
26	Garden Expenses	16,88,931.35	19,56,128.00
27	Consultancy Charges	10,63,396.00	12,05,556.00
28	Internet Charges	19,85,459.55	31,41,657.00
		6,98,80,069.34	7,65,25,177.69



For SUBHASH CHANDRAN ASSOCIATES
CHARTERED ACCOUNTANTS

C. SUBHASH CHANDRAN B.Com, FCA
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PRATHAP FOUNDATION FOR EDUCATION AND TRAINING
SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106

ANNEXURE A : SUNDRY CREDITORS

(In Rupees)

1	James Babu	:	1,69,125.00
2	Shajith N.S	:	7,718.00
TOTAL			<u>1,76,843.00</u>

ANNEXURE B : FEES PAYABLE

1	ACCA Fee	:	5,25,170.00
2	CMA Fee	:	2,97,592.00
3	Exam Fee - Degree	:	1,51,695.00
4	Exam Fee - MBA	:	16,680.00
5	Exam Fee - MCA	:	1,38,487.00
6	Exam Fee - SSTM BIOTECH	:	2,602.00
7	KMA Student Membership Fee	:	5,98,854.00
8	Matriculation Fee - MBA	:	35,897.00
9	Matriculation Fee - MCA	:	18,640.00
10	Matriculation Fee - B.Com	:	3,250.00
11	Matriculation Fee - SSTM Biotech	:	1,575.00
12	Recognition Fee - MCA	:	1,725.00
13	Recognition Fee - SSTM Biotech	:	690.00
14	University Fee - MBA	:	1,97,989.00
15	University Fee - MCA	:	1,49,362.00
16	University Fee- Degree Course	:	4,65,248.00
17	University Fee - SSTM Biotech	:	31,338.00
18	University Fee - PHD	:	875.00
19	Grant Stipend Payable	:	56,750.00
20	Viva Fee - SSTM Biotech	:	675.00
21	Alumni Fee Payable	:	37,000.00
TOTAL			<u>27,32,094.00</u>

For SUBHASH CHANDRAN ASSOCIATES
CHARTERED ACCOUNTANTS


C.SUBHASH CHANDRAN B.Com, FCA
PARTNER. (M. No. 015633)
FRN 004095S



PRATHAP FOUNDATION FOR EDUCATION AND TRAINING
SCMS CAMPUS, PRATHAP NAGAR, MUTTOM, KOCHI - 683106

ANNEXURE C : OTHER LIABILITIES

(In Rupees)

1	Advance Deposit	:	2,20,000.00
2	Advance Fees	:	26,04,506.90
3	Caution Deposit	:	2,14,94,966.00
4	Deposits and Advances - Students Loan	:	24,200.00
5	Hostel Deposit	:	65,07,644.00
6	KCWWF	:	1,91,814.00
7	Medical Insurance Payable	:	4,775.00
8	Mess Deposit	:	3,00,000.00
9	Retention Money - Deepu Skaria	:	2,970.00
10	I.T Deducted at Source	:	9,61,394.00
11	ABC Charity Fund	:	4,841.00
TOTAL			<u>3,23,17,110.90</u>

ANNEXURE D : LOANS & ADVANCES

1	Advance Salary	:	3,85,171.00
2	Advance - Latheef PMA	:	21,258.22
3	Advance - Dr.Sengottuvelu	:	14,66,960.00
4	Advance - Jayadevan	:	1,880.17
5	Advance - Office Expense	:	53,560.00
6	Advance - Anupama Menon	:	84,304.17
7	Advance - Praveena K	:	75,000.00
8	Aravind Industries	:	4,43,322.00
9	Equipment Agencies	:	1,37,315.00
10	Exam Fee Receivable	:	23,885.00
11	Income Tax Paid - Advance	:	3,98,50,333.00
12	Kochi Metro Rail Ltd.	:	1,92,374.00
13	Land Advance	:	25,32,751.00
14	Luxureal Interiors	:	3,45,150.00
15	Madathil Marketing Company	:	5,00,000.00
16	National Centre for Cell Science	:	2,360.00
17	Nano Grass Cutting	:	250.00
			<u>4,61,15,873.56</u>



For SUBHASH CHANDRAN ASSOCIATES
CHARTERED ACCOUNTANTS

C.SUBHASH CHANDRAN B.Com, FCA
PARTNER, (M. No. 015633)
FRN 004095S

(Contd.....2)

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(In Rupees)

	Balance b/d		4,61,15,873.56
18	NIPM	:	11,800.00
19	NSS	:	1,59,267.00
20	Oorjakendram	:	30,000.00
21	Prasad Psycho Pvt. Ltd.	:	93,187.00
22	Santhi Plastics	:	14,158.00
23	Surendran K S	:	700.00
24	Tax Collected at Source	:	1,30,126.00
25	Tax Deducted at Source	:	1,01,55,571.00
26	UFS Technologies Pvt. Ltd.	:	3,186.00
27	University Fee Recivable	:	2,05,044.00
28	Unibiosys Laboratories	:	1,239.00
29	Veristics Networks Pvt.Ltd.	:	7,375.00
	TOTAL		<u>5,69,27,526.56</u>

ANNEXURE E : OTHER DEPOSITS

1	Deposits	:	30,14,356.00
	TOTAL		<u>30,14,356.00</u>

For SUBHASH CHANDRAN ASSOCIATES
CHARTERED ACCOUNTANTS



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