

Audited Statements

VIDYA ACADEMY OF
SCIENCE & TECHNOLOGY,

(A unit of Vidya International Charitable Trust)

THALAKKOTTUKARA,
THRISSUR.

(2024 – 2025)

Dated:

The Members,
Vidya International Charitable Trust,
THRISSUR – 680 005

INDEPENDENT AUDITOR'S REPORT

Opinion:

We have audited the accompanying Financial Statements of **Vidya Academy of Science & Technology, Thalakkottukara**, (A unit of Vidya International Charitable Trust) which comprise the Balance sheet as at March 31, 2025, Income and Expenditure Account and a summary of significant accounting policies and other explanatory information contained in notes to accounts.

In our opinion and to the best of our information and according to the explanations given to us, and subject to Notes attached to and forming part of the accounts, the said accounts, read together with the accounting policies and other notes attached thereto, give a true and fair view in conformity with the Accounting Principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2025,
- b) In the case of Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.

Basis for Opinion:

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

SK/-



Responsibilities of Management and Those Charged with Governance for the Financial Statements:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the trust in accordance with the accounting principles generally accepted in India and for such, internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

SK/-



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**For Varma & Varma
(Firm No.004532S)**

Signed



Name

CA.P.HARIKRISHNANUNNY B.COM,FCA

M.No.213541

UDIN:25213541BMIAWB2918

Address

Partner
M/s. Varma & Varma,
Chartered Accountants
Daiwik Arcade,
Thiruvambady Road,
Punkunnam, Thrissur – 680 002

Place : THRISSUR,

Date : - 1 AUG 2024



SK/-

VIDYA ACADEMY OF SCIENCE & TECHNOLOGY, THALAKKOTTUKARA
A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR
BALANCE SHEET AS AT 31.03.2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		16,43,62,716.47	15,35,16,138.89
(b)	Restricted Funds		41,75,24,887.90	41,75,13,480.89
			58,18,87,604.37	57,10,29,619.78
2	Non-current liabilities			
(a)	Long-term borrowings	4	11,06,340.00	14,72,424.00
(b)	Long-term provisions	5	2,61,63,530.00	2,41,16,405.00
			2,72,69,870.00	2,55,88,829.00
3	Current liabilities	✓		
(a)	Short-term borrowings	4	11,56,47,769.16	9,90,29,504.67
(b)	Payables	6	1,92,21,080.01	2,17,59,955.03
(c)	Other current liabilities	7	8,51,86,612.64	7,44,48,780.78
(d)	Short-term provisions	5	88,67,140.13	86,93,925.00
4	Head office / Inter Unit Balances (Net)		(27,47,24,513.49)	(23,10,91,185.68)
			(4,58,01,911.55)	(2,71,59,020.20)
	Total		56,33,55,562.82	56,94,59,428.58
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	8		
(i)	Property, Plant and Equipment		53,97,47,934.55	55,00,15,525.50
(ii)	Intangible assets		2,13,811.85	46,048.99
(iii)	Capital work in progress		-	-
(b)	Long Term Loans and Advances	9	8,00,000.00	8,00,000.00
			54,07,61,746.40	55,08,61,574.49
2	Current assets			
(a)	Inventories			
(b)	Receivables	10	1,53,68,222.55	1,12,11,642.45
(c)	Cash and bank balances	11	29,26,336.34	21,68,525.54
(d)	Short Term Loans and Advances	9	42,99,257.53	52,17,686.10
			2,25,93,816.42	1,85,97,854.09
	Total		56,33,55,562.82	56,94,59,428.58
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	Additional Information	19		
	The accompanying notes are an integral part of the financial statements			

CHAIRMAN: 

SECRETARY: 

TREASURER: 

As per our separate report of even date attached

For VARMA & VARMA
(Firm No.004532 S)



(CA P.Harikrishnanunni, B.Com, FCA)
M. No. 213541

Partner
Chartered Accountants



- 1 AUG 2025

SK/-

VIDYA ACADEMY OF SCIENCE & TECHNOLOGY, THALAKKOTTUKARA
A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

(Amount in Rs.)

Particulars	Note	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants	12	-	75,000.00	75,000.00	-	-	-
(b) Fees from Rendering of Services	13	20,99,85,007.00	-	20,99,85,007.00	20,78,08,249.00	-	20,78,08,249.00
II Other Income	14	52,80,811.61	-	52,80,811.61	60,90,341.19	-	60,90,341.19
III Total Income (I+II)		21,52,65,818.61	75,000.00	21,53,40,818.61	21,38,98,590.19	-	21,38,98,590.19
IV Expenses:							
(a) Employee benefits expense	15	8,69,31,005.30	-	8,69,31,005.30	8,36,75,337.02	-	8,36,75,337.02
(b) Depreciation and amortization expense	16	1,78,74,379.59	-	1,78,74,379.59	1,83,83,002.49	-	1,83,83,002.49
(c) Finance costs	17	1,38,31,503.69	-	1,38,31,503.69	1,50,64,766.30	-	1,50,64,766.30
(d) Other expenses							
Religious/charitable expenses	18 (a)	3,18,39,377.00	-	3,18,39,377.00	3,70,43,592.00	-	3,70,43,592.00
Other expenses	18 (b)	5,40,17,975.45	-	5,40,17,975.45	4,91,96,311.91	-	4,91,96,311.91
Total expenses		20,44,94,241.03	-	20,44,94,241.03	20,33,63,009.72	-	20,33,63,009.72
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		1,07,71,577.58	75,000.00	1,08,46,577.58	1,05,35,580.47	-	1,05,35,580.47
VI Exceptional items		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		1,07,71,577.58	75,000.00	1,08,46,577.58	1,05,35,580.47	-	1,05,35,580.47
VIII Extraordinary Items		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		1,07,71,577.58	75,000.00	1,08,46,577.58	1,05,35,580.47	-	1,05,35,580.47
Appropriations							
Transfer to funds							
Transfer from funds							
Balance transferred to General Fund		1,07,71,577.58	75,000.00	1,08,46,577.58	1,05,35,580.47	-	1,05,35,580.47
Brief about the Entity	1						
Summary of significant accounting policies	2						
Additional Information	19						
The accompanying notes are an integral part of the financial statements							

CHAIRMAN:

SECRETARY:

TREASURER:

As per our separate report of *auditor* date attached

For VARMA & VARMA
 (Firm No. 004532 S)
 (CA P. Harikrishnanunni, B.Com, FCA)
 M. No. 213541
 Partner
 Chartered Accountants



- 1 AUG 2025

VIDYA ACADEMY OF SCIENCE & TECHNOLOGY, THALAKKOTTUKARA
A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2025

3 NPO Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/ received during the year *	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds				
	(i) Surplus/(Deficit)	15,35,16,138.89	1,08,46,577.58	-	16,43,62,716.47
	Total	15,35,16,138.89	1,08,46,577.58	-	16,43,62,716.47
(B)	Restricted Funds				
	(i) Capital reserve	1,64,98,629.21	-	-	1,64,98,629.21
	(ii) Endowment fund	18,45,849.00			18,45,849.00
	(iii) Grant	3,07,672.00	86,407.00	75,000.00	3,19,079.00
	(iv) Scholarship fund	6,550.00			6,550.00
	(v) Revaluation	39,88,54,780.69	-	-	39,88,54,780.69
	Reserve(Refer Note 19(11))				
		41,75,13,480.90	86,407.00	75,000.00	41,75,24,887.90
		57,10,29,619.79	1,09,32,984.58	75,000.00	58,18,87,604.37

Sr. No.	Particulars	As at 1st April 2023 (Opening Balance)	Funds transferred/receive d during the year *	Funds Utilised during the year	As at 31st March 2024 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				-
2	General Funds				-
	(ii) Surplus/(Deficit)	14,29,80,558.42	1,05,35,580.47	-	15,35,16,138.89
	Total	14,29,80,558.42	1,05,35,580.47	-	15,35,16,138.89
(B)	Restricted Funds				
	(i) Capital reserve	1,48,98,629.20	16,00,000.00	-	1,64,98,629.20
	(ii) Endowment fund	18,45,849.00	-	-	18,45,849.00
	(iii) Grant	3,07,672.00	-	-	3,07,672.00
	(iv) Scholarship fund	1,30,677.00	-	1,24,127.00	6,550.00
	(v) Revaluation	39,88,54,780.69	-	-	39,88,54,780.69
	Reserve(Refer Note 19(11))				
		41,60,37,607.89	16,00,000.00	1,24,127.00	41,75,13,480.89
		55,90,18,166.31	1,21,35,580.47	1,24,127.00	57,10,29,619.78

* Represents Excess of Income over Expenditure for the year

CHAIRMAN:

SECRETARY:

TREASURER:

As per our separate report of even date attached

- 1 AUG 2025

SK/-



VIDYA ACADEMY OF SCIENCE & TECHNOLOGY, THALAKKOTTUKARA
A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

	Long Term		Short Term	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
4 Borrowings				
<u>Secured</u>				
(a) Term loans				
(i) from banks	-	-	-	-
(b) Vehicle Loan				
(i) from banks	11,06,340.00	14,72,424.00	3,66,084.00	2,25,382.00
(ii) from other parties	-	-	-	-
(c) Loans repayable on demand				
(i) from banks	NA	NA	11,52,81,685.16	9,88,04,122.66
Total (A)	11,06,340.00	14,72,424.00	11,56,47,769.16	9,90,29,504.66
<u>Unsecured</u>				
(a) Loans and advances from related parties				
From Trustees (Refer Note 19 (2))	-	-	-	-
Total (B)	-	-	-	-
Total (A) + (B)	11,06,340.00	14,72,424.00	11,56,47,769.16	9,90,29,504.66

Foot Note:

- (i) Details of Security
- (i) Term loans for Construction of College building at Thalakkottukara, Thrissur and Cash Credit is secured by Equitable Mortgage of 30 acres of Land and buildings constructed/proposed to be constructed at Chiranellur Village and Vellur Village, Thrissur District.
- (ii) Vehicle loans taken for purchase of Vehicles are secured by hypothecation of respective vehicles
- (ii) Terms of repayment of terms loans and other loans

Name of Banks / Financial Institutions	Balance as on 31-03-2025 (Rs.in lakhs)	Balance Number of Installments as on 31-03-2025	Rate of Interest as on 31-03-2025	Frequency & amount of Repayment
Vehicle Finance- IOB, TTK 52000042	9,18,428.00	70	9.80%	Monthly Rs.17,108/-
Vehicle Finance- IOB, TTK 52000031	5,53,996.00	57	7.50%	Monthly Rs.13,399/-


CHAIRMAN:



SECRETARY:



TREASURER:



As per our separate report of even date attached



VIDYA ACADEMY OF SCIENCE & TECHNOLOGY, THALAKKOTTUKARA
A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

5 Provisions	Long term		Short term	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a) Provision for employee benefits				
(i) Provision for gratuity	2,61,63,530.00	2,41,16,405.00	81,70,211.00	79,23,652.00
(ii) Provision for leave Encashment	-	-	6,96,929.13	7,70,273.00
Total Provisions	2,61,63,530.00	2,41,16,405.00	88,67,140.13	86,93,925.00

6 Payables	31 March 2025	31 March 2024
(a) Total outstanding dues of micro, small and medium enterprises	-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	1,92,21,080.01	2,17,59,955.03
Total payables	1,92,21,080.01	2,17,59,955.03

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity:

Particulars	31 March 2025	31 March 2024
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(a) Amount remaining unpaid to any supplier at the end of each accounting year:

Principal

Interest

Total

(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.

(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.

(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.

(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.

CHAIRMAN:

SECRETARY:

TREASURER:

As per our separate report of even date attached

SK/-

- 1 AUG 2025



A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR

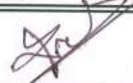
Notes forming part of the Financial Statements for the year ended 31st March, 2025

7 Other current liabilities	31 March 2025	31 March 2024
(a) Goods and Service tax payable	52,285.14	97,898.76
(b) ESI Payable	28,720.00	26,040.00
(c) PF Payable	1,90,088.00	1,89,574.00
(d) TDS payable	2,02,921.10	1,83,307.00
(e) Retention Money	1,02,928.00	1,02,928.00
(f) Security deposit	23,98,904.00	20,69,483.00
(g) Amount Due To Students		
Refundable Deposit	1,57,50,000.00	87,50,000.00
Caution and Hostel Deposit	2,20,57,500.00	2,19,22,500.00
Fee Advance	56,75,500.00	63,20,000.00
Scholarship and other amounts payable	1,72,18,958.00	1,78,44,834.82
Vidya Scholarship	68,80,000.00	25,44,500.00
(h) Advance for Sale of Land	-	-
(i) Other payables	1,46,28,808.40	1,43,97,715.20
Total Other current liabilities	8,51,86,612.64	7,44,48,780.78

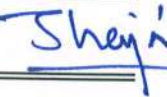
CHAIRMAN:



SECRETARY:



TREASURER:



As per our separate report of even date attached



- 1 AUG 2025

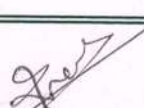
VIDYA ACADEMY OF SCIENCE & TECHNOLOGY, THALAKKOTTUKARA
A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR
Notes forming part of the Financial Statements for the year ended 31st March, 2025

				(Amount in Rs.)	
		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
9	Loans and advances (Secured)				
(a)	GST input credit receivable	-	-	-	-
(b)	Balance with government authorities	-	-	97,447.26	14,702.65
(c)	Security Deposits	8,00,000.00	8,00,000.00	7,16,221.52	7,16,221.52
(d)	Prepaid expenses			15,43,735.40	14,65,562.00
(e)	Other Loans and Advances				
	Considered good			19,41,853.35	30,21,199.93
	Doubtful			3,88,855.00	8,38,917.00
	Less: Provision for doubtful loans and advances			3,88,855.00	8,38,917.00
		<u>8,00,000.00</u>	<u>8,00,000.00</u>	<u>42,99,257.53</u>	<u>52,17,686.10</u>
10	Receivables			31 March 2025	31 March 2024
	Outstanding for a period exceeding 6 months from the date they are due for receipt				
(a)	Unsecured Considered good				
	Fees Receivable From Students			1,46,25,823.55	1,05,73,837.45
	Fees Receivable From Others			2,47,121.00	1,21,614.00
	Other receivables			4,95,278.00	5,16,191.00
				<u>1,53,68,222.55</u>	<u>1,12,11,642.45</u>
(b)	Unsecured Considered doubtful				
	Fees Receivable From Students			2,60,952.00	4,79,237.00
	Less: Provision for doubtful fees			2,60,952.00	4,79,237.00
				<u>-</u>	<u>-</u>
	Total			<u><u>1,53,68,222.55</u></u>	<u><u>1,12,11,642.45</u></u>
11	Cash and Bank Balances			31 March 2025	31 March 2024
A	Cash and cash equivalents				
(a)	On current accounts			-	-
(b)	On Savings Bank Accounts			1,91,172.34	3,43,907.54
(c)	Cash credit account (Debit balance)			-	-
	Total (I)			<u>1,91,172.34</u>	<u>3,43,907.54</u>
B	Other bank balances				
(a)	Bank Deposits				
(i)	Deposits under lien			27,35,164.00	18,24,618.00
	Total other bank balances (II)			<u>27,35,164.00</u>	<u>18,24,618.00</u>
	Total Cash and bank balances (I+II)			<u><u>29,26,336.34</u></u>	<u><u>21,68,525.54</u></u>

CHAIRMAN:



SECRETARY:



TREASURER:



As per our separate report of even date attached

- 1 AUG 2025

SK/-



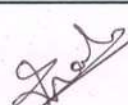
VIDYA ACADEMY OF SCIENCE AND TECHNOLOGY, THALAKKOTTUKARA
A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

	(Amount in Rs.)	
	31 March 2025	31 March 2024
12 DONATION AND GRANTS		
(a) Donation Received	-	-
(b) Grant Received	75,000.00	-
	<u>75,000.00</u>	<u>-</u>
	(Amount in Rs.)	
	31 March 2025	31 March 2024
13 FEES FROM RENDERING OF SERVICES		
(a) Tution and Other Fees		
Tuition Fee	18,40,18,250.00	18,28,37,333.00
Admission Fee	3,29,000.00	2,95,000.00
Application Fee	2,27,100.00	1,68,500.00
Placement Registration & Personality Training Fee	6,57,000.00	-
Value Added Courses and Special Facilities fees	2,01,500.00	2,27,500.00
Fee from Computer training centre	-	-
(A)	<u>18,54,32,850.00</u>	<u>18,35,28,333.00</u>
(b) Other Operating Revenue		
Bus Transportation Fees	2,19,78,967.00	2,08,11,861.00
Hostel Fees	25,12,640.00	29,64,190.00
Special Fee for addon Course	60,550.00	5,03,865.00
(B)	<u>2,45,52,157.00</u>	<u>2,42,79,916.00</u>
(A)+(B)	<u>20,99,85,007.00</u>	<u>20,78,08,249.00</u>
	(Amount in Rs.)	
	31 March 2025	31 March 2024
14 OTHER INCOME		
Interest income	2,90,801.30	1,47,087.85
Income from Other Utilities	8,69,233.00	7,67,730.00
Creditors/ Other balances no more payable written back	25,16,568.72	34,29,085.47
Miscellaneous Income	16,04,208.59	17,46,437.87
	<u>52,80,811.61</u>	<u>60,90,341.19</u>

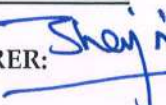
CHAIRMAN:



SECRETARY:



TREASURER:



As per our separate report of even date attached

- 1 AUG 2025



15 EMPLOYEE BENEFITS EXPENSE

Salaries, wages, bonus and other allowances
Contribution to Employees Provident Fund
Contribution to Employees State Insurance
Provision for Gratuity
Provision for Leave Encashment
Staff Welfare Expenses

31 March 2025**(Amount in Rs.)****31 March 2024**

7,67,65,624.41	7,78,98,432.20
12,87,111.77	13,28,064.43
2,94,494.48	2,93,667.56
79,93,684.00	35,97,339.00
4,80,750.64	4,32,613.83
1,09,340.00	1,25,220.00

8,69,31,005.30	8,36,75,337.02
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16 Depreciation and amortization expense

- (a) on tangible assets (Refer note 8)
(b) on intangible assets (Refer note 8)

31 March 2025**(Amount in Rs.)****31 March 2024**

1,73,66,592.45	1,80,10,325.35
5,07,787.14	3,72,677.14
1,78,74,379.59	1,83,83,002.49

17 Finance cost

- (a) Interest Expense
(i) On bank loan
(ii) On loan from trustees
(iii) On Others

31 March 2025**(Amount in Rs.)****31 March 2024**

1,35,97,915.69	1,47,80,467.30
-	-
2,33,588.00	2,84,299.00
1,38,31,503.69	1,50,64,766.30

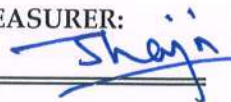
18 Other Expenses

- (a) Religious/charitable expense

Scholarship to Students (Refer Note 19 (1))

31 March 2025**(Amount in Rs.)****31 March 2024**

3,18,39,377.00	3,70,43,592.00
3,18,39,377.00	3,70,43,592.00

CHAIRMAN:**SECRETARY:****TREASURER:**

As per our separate report of even date attached



- 1 AUG 2025

(b) Other Expenses

Power and fuel	30,61,889.34	28,02,351.59
Rent	-	-
Repairs and maintenance		
Building	21,76,975.96	3,21,697.83
Plant and Equipments	10,33,239.55	6,13,521.00
Vehicles	45,28,380.38	45,11,224.10
Computer	4,88,224.63	3,56,852.55
Others	15,24,896.19	10,56,696.74
Insurance	5,57,283.00	5,57,461.38
Rent, Rates and taxes	16,77,580.67	11,70,344.49
Travelling expenses	83,918.00	90,561.00
Auditor's remuneration		
For Audit	-	-
For other matters	-	-
GST on the above	-	-
Internal Audit Fee	2,32,933.50	
Printing and stationery	4,84,986.00	6,08,502.00
Legal and professional charges	23,261.03	28,813.09
Advertisement and publicity	2,70,073.32	7,30,161.12
Bank Charges	15,63,865.34	4,88,385.21
Postage and Telegram	10,949.00	16,990.00
Telephone & Internet charges	9,58,068.18	11,94,351.41
Security Charges	22,94,856.00	22,40,225.00
House Keeping Charges	54,75,213.00	55,45,434.00
Solar Energy Charges	13,95,144.00	13,48,834.08
Accreditation expenses	25,75,748.80	8,74,358.60
E journals and periodicals	62,235.00	3,85,474.00
Affiliation fee paid to University	5,27,158.80	6,43,500.00
Examination Expenses	1,06,307.00	1,03,299.00
Placement Registration and Personality Training Expenses	6,03,484.00	3,07,346.00
Students Welfare Expenses	4,69,167.00	1,90,660.00
Institutional Membership Fees	90,490.00	25,000.00
Processing Fee paid to All India Council for Technical Education	3,05,085.00	4,28,360.00
Bus Transportation Expenses	1,79,64,775.50	1,77,94,963.31
Course Expenses	2,51,339.00	6,38,111.00
Consumption of Lab Consumables	1,93,262.30	87,185.46
Sports and games Expenses	-	-
Seminar and induction programme Expenses (Net)	11,29,035.00	12,48,885.26
Receivables / Advances Written off	2,53,661.67	5,12,123.00
Provision For Doubtful Debts	4,63,685.00	4,78,677.00
Miscellaneous Expenses	11,80,804.29	17,95,962.69
	5,40,17,975.45	4,91,96,311.91

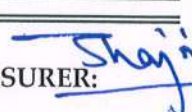
CHAIRMAN:



SECRETARY:



TREASURER:

*As per our separate report of even date attached*

- 1 AUG 2025



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VIDYA ACADEMY OF SCIENCE & TECHNOLOGY, THALAKKOTTUKARA
A UNIT OF VIDYA INTERNATIONAL CHARITABLE TRUST, THRISSUR

8 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars / Assets	TANGIBLE ASSETS										Total
	Freehold land	Buildings	Plant and Equipment	Bio gas Plant	Networking System	Furniture & Fixtures	Computer	Vehicles	Buses	Others	
Gross Block											
At 1 April 2024	42,00,00,000.00	37,48,27,562.79	8,48,44,804.57	29,97,976.68	34,13,868.31	3,58,22,032.27	3,38,41,956.64	22,02,190.00	88,98,994.00	90,35,473.77	97,58,84,859.03
Additions	-	7,39,274.85	10,70,806.99	-	82,411.00	7,50,055.20	45,32,188.39	-	-	65,212.98	72,39,949.41
Deductions/Adjustments	-	-	11,24,021.82	-	3,46,328.98	91,435.80	90,490.00	-	-	-	16,52,276.60
At 1 April 2023	42,00,00,000.00	37,40,10,902.50	8,45,90,018.97	29,97,976.68	34,01,571.31	3,58,22,032.27	2,91,50,236.64	18,51,713.00	88,98,994.00	91,38,709.15	96,98,62,154.52
Additions	-	8,16,660.29	16,39,255.10	-	12,297.00	-	48,87,945.00	11,59,387.00	-	-	85,15,544.39
Deductions/Adjustments	-	-	13,84,469.50	-	-	-	1,96,225.00	8,08,910.00	-	1,03,235.38	24,92,839.88
At 31 March 2025	42,00,00,000.00	37,55,66,837.64	8,47,91,589.74	29,97,976.68	31,49,950.33	3,64,80,651.67	3,82,83,655.03	22,02,190.00	88,98,994.00	91,00,686.75	98,14,72,551.84
At 31 March 2024	42,00,00,000.00	37,48,27,562.79	8,48,44,804.57	29,97,976.68	34,13,868.31	3,58,22,032.27	3,38,41,956.64	22,02,190.00	88,98,994.00	90,35,473.77	97,58,84,859.03
Depreciation/Adjustments											
At 1 April 2024	-	27,65,37,691.33	6,90,06,888.51	29,92,179.35	32,43,546.70	2,68,28,552.86	2,91,67,612.06	4,88,503.84	86,25,586.64	89,78,772.24	42,58,69,333.53
Additions	-	98,65,950.89	24,73,559.63	2,318.93	34,972.65	9,50,544.83	36,64,447.18	2,57,052.92	82,022.21	35,723.21	1,73,66,592.45
Deductions/Adjustments	-	-	10,22,074.33	-	3,34,727.85	70,847.04	83,679.47	-	-	-	15,11,328.69
At 1 April 2023	-	26,56,61,964.52	6,75,28,279.49	29,88,314.47	32,14,574.98	2,58,29,277.37	2,62,69,591.14	6,37,783.52	85,08,412.05	90,35,825.49	40,96,74,023.03
Additions	-	1,08,75,726.81	26,56,072.77	3,864.88	28,971.72	9,99,275.49	30,91,321.72	2,00,116.35	1,17,174.59	37,801.02	1,80,10,325.35
Deductions/Adjustments	-	-	11,77,463.75	-	-	-	1,93,300.80	3,49,396.03	-	94,854.27	18,15,014.85
At 31 March 2025	-	28,64,03,642.22	7,04,58,373.81	29,94,498.28	29,43,791.50	2,77,08,250.65	3,27,48,379.77	7,45,556.76	87,07,608.85	90,14,495.45	44,17,24,597.29
At 31 March 2024	-	27,65,37,691.33	6,90,06,888.51	29,92,179.35	32,43,546.70	2,68,28,552.86	2,91,67,612.06	4,88,503.84	86,25,586.64	89,78,772.24	42,58,69,333.53
Net Block											
At 31 March 2025	42,00,00,000.00	8,91,63,195.42	1,43,33,215.93	3,478.40	2,06,158.83	87,72,401.02	55,35,275.26	14,56,633.24	1,91,385.15	86,191.30	53,97,47,934.55
At 31 March 2024	42,00,00,000.00	9,82,89,871.46	1,58,37,916.06	5,797.33	1,70,321.61	89,93,479.41	46,74,344.58	17,13,686.16	2,73,407.36	56,701.53	55,00,15,525.50

(Amount in Rs.)

Particulars / Assets	INTANGIBLE ASSETS		Total
	Computer Software		
Gross Block			
At 1 April 2024	1,04,51,531.86	1,04,51,531.86	
Additions	6,75,550.00	6,75,550.00	
Deductions/Adjustments	-	-	
At 1 April 2023	1,07,09,944.86	1,07,09,944.86	
Additions	53,100.00	53,100.00	
Deductions/Adjustments	3,11,513.00	3,11,513.00	
At 31 March 2025	1,11,27,081.86	1,11,27,081.86	
At 31 March 2024	1,04,51,531.86	1,04,51,531.86	
Amortization/Adjustment			
At 1 April 2024	1,04,05,482.87	1,04,05,482.87	
Additions	5,07,787.14	5,07,787.14	
Deductions/Adjustments	-	-	
At 1 April 2023	1,03,37,615.77	1,03,37,615.77	
Additions	3,72,677.14	3,72,677.14	
Deductions/Adjustments	3,04,810.03	3,04,810.03	
At 31 March 2025	1,09,13,270.01	1,09,13,270.01	
At 31 March 2024	1,04,05,482.87	1,04,05,482.87	
Net Block			
At 31 March 2025	2,13,811.85	2,13,811.85	
At 31 March 2024	46,048.99	46,048.99	

CHAIRMAN:

SECRETARY:

TREASURER:

As per our separate report of even date attached.



- 1 AUG 2025