



**P.V. CHACKO & Co.**

CHARTERED ACCOUNTANTS

Tel.: 0484-2380130, 2370160, Fax: 0484-2361062

e-mail: pvchackoandco@gmail.com

FOUNDER  
**P.V. CHACKO F.C.A.**  
Mobile: 9961000033

PARTNERS { Mobile : 9388860280  
**T.K.MATHEW F.C.A.** { Telephone : (0484)  
**C.J. ROMID F.C.A.** { Personal : 2371182  
Resi : 2336298

**SAHRDAYA INSTITUTE OF MANAGEMENT STUDIES**  
**(A UNIT OF IRNJALAKUDA DIOCESAN EDUCATIONAL TRUST)**  
**KODAKARA, THRISSUR, KERALA**

**AUDITORS' REPORT**

We have audited the attached Balance Sheet of **SAHRDAYA INSTITUTE OF MANAGEMENT STUDIES - KODAKARA, THRISSUR** as on 31<sup>st</sup> March 2025 and the Income and Expenditure Accounts for the year ended on that date.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion. The Balance sheet has been rearranged and the Fixed Assets are shown with original cost and the depreciation provided on the fixed assets is shown as a Reserve in the Balance sheet.

We report that :-

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- b. In our opinion, proper books of accounts and other records as required by law have been kept by the Institution so far as appears from our examination of such records.
- c. The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts.
- d. In our opinion and to the best our information and according to the explanations given to us, the accounts give a true and fair view.
  - i. In the case of the Balance Sheet of the state of affairs of the Institution as on 31<sup>st</sup> March 2025 and
  - ii. In the case of the Income and Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.

Date : 12.09.2025  
Place : Ernakulam



For **P.V. CHACKO & Co.**  
CHARTERED ACCOUNTANTS

  
**C.J. ROMID F.C.A.**  
PARTNER

**UDIN : 25022498BMITOO6745**



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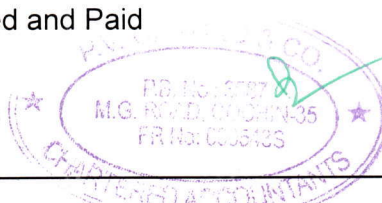
**SAHRDAYA INSTITUTE OF MANAGEMENT STUDIES**

**KODAKARA - THRISSUR - KERALA**

**(A UNIT OF IRINJALAKUDA DIOCESAN EDUCATIONAL TRUST)**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025**

Particulars	Receipts	Payments
<u>Fee Collection</u>		
Admission Fee	45,000.00	
Book Bank Fee	1,26,250.00	
Placement, Training and Development Fee	14,77,787.00	
Tuition Fee	2,21,25,000.00	
Journals and Periodicals	73,600.00	
University Fee	2,70,500.00	
<u>Transportation Fee</u>		
Transportation Fee	25,03,035.50	
<u>Consultancy</u>		
Consultancy Charge	30,535.00	
<u>Other Income</u>		
Application Fee	83,000.00	
Breakages and Damages Income	455.00	
Cafeteria Income	35,000.00	
Convocation Collection	12,250.00	
Social Engagement Collection	18,600.00	
Interest Received	20,678.00	
Late Fee Collection	20,098.00	
Meraki- Management Fest Collection	3,86,407.00	
Research and Development Collection	2,95,589.67	
Staff Welfare Collection	83,913.00	
University Exam Fee Collection and Expenses	4,31,700.00	
University Exam Remuneration Collected and Paid	13,833.00	
<u>Personnel Maintenance:-</u>		
Salary and Allowance		90,30,924.00
EPF Contribution	62,808.00	1,34,276.00
Ex-Gratia and Gratuity Paid		1,30,560.00
ESI Contribution	12,699.00	67,798.00
Profession Tax Collected and Paid	46,900.00	46,900.00
Honorarium Paid		99,200.00
Staff Welfare Expenses		4,91,294.00





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### Students Amenities and other Facilities:-

Alumni Meet Expenses	31,535.00
Convocation	1,05,666.00
Medical Expenses	15,963.00
Meraki- Management Fest Expenses	3,80,427.00
Printing and Stationery	1,83,861.00
Placement, Training and Development Expenses	13,43,984.00
Scholarship Paid	10,98,825.00
Social Engagement	57,822.00
Sports, Arts and Cultural Events	14,055.00
Students Welfare Expenses	7,04,027.00
University Exam Fee Expenses	3,76,145.00
University Exam Invigilation	13,200.00

### Research Expenses

Library - Journals and Periodicals	5,74,558.00
Research and Development	4,72,197.00
AMC Expenses	1,41,000.00
IT Maintenance	13,658.00
Electricity Charges	2,56,333.00
Gardening Maintenance	4,53,398.90
Generator Fuel and Maintenance Expenses	1,29,508.00
Internet Charges	4,24,800.00
General Repairs and Maintenance	16,47,035.00
Campus Infrastructure and Landscaping Expenses	2,10,722.00
Vehicle Fuel and Maintenance Expenses	22,73,161.00

### Administrative Expenses :-

Administrative Meeting Expenses	1,39,326.00
Advertisement Expenses	9,37,999.00
Audit Fee	69,030.00
University / AICTE / DTE Affiliation Expenses	6,00,455.00
Bank Charges	7,272.58
Professional Charges	92,931.00
Distress Relief Fund	35,000.00
House Keeping and Maintenance	11,417.00
Insurance Building and Equipments & General	22,194.00
Accreditation and Rankings	6,580.00
Legal Compliants	10,273.00



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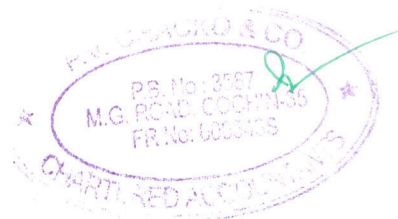
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Postage		5,834.00
Refreshment Expenses		91,145.00
Software and Website Expenses		1,49,869.43
Telephone Charges		28,042.30
Internal Quality Assurance Cell Expenses		83,628.00
Travelling Expenses		61,724.00
<u>Fixed Assets :-</u>		
Building		2,26,164.00
Machinery And Equipments		8,47,515.00
Library Books		3,07,627.99
Furniture and Fixtures		2,94,740.00
<u>Advances and Deposits :-</u>		
Advance from IDET - Trust Account	1,22,00,000.00	1,73,28,595.00
Income Tax TDS Collected and Paid	4,17,755.00	4,17,755.00
Caution Deposits	4,50,000.00	2,45,000.00
Salary Payable	84,53,235.00	81,96,480.00
ESI Payable	5,564.00	5,671.00
P.F Payable	13,156.00	9,839.00
Sundry Creditors - Team Engineers		41,899.00
Tuition Fee Advance		1,50,000.00
Advance Fee Collection	8,86,000.00	
Tuition Fee Due	2,35,91,730.00	2,35,66,730.00
<u>Opening and Closing Balances :-</u>		
Fixed Deposit at Bank	1,25,000.00	1,75,000.00
Bank SB Accounts	10,43,635.34	2,77,974.31
Cash in Hand	4,853.00	23.00
<b>Total</b>	<b>7,53,66,566.51</b>	<b>7,53,66,566.51</b>





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**SAHRDAYA INSTITUTE OF MANAGEMENT STUDIES**

**KODAKARA - THRISSUR - KERALA**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025**

Previous Year	INCOME	Current Year
	By <u>Fee Collection</u>	
177,75,000.00	Tuition Fee	221,25,000.00
6,51,000.00	Placement, Training and Development Fee	14,77,787.00
1,38,200.00	University Fee	2,70,500.00
68,750.00	Book Bank Fee	1,26,250.00
65,258.00	Journals and Periodicals	73,600.00
28,500.00	Admission Fee	45,000.00
<b>187,26,708.00</b>	<b>SubTotal</b>	<b>241,18,137.00</b>
	By <u>Consultancy</u>	
	Consultancy Charge	30,535.00
	<b>Sub Total</b>	<b>30,535.00</b>
	By <u>Transportation Fee</u>	
21,65,576.50	Transportation Fee	25,03,035.50
<b>21,65,576.50</b>	<b>SubTotal</b>	<b>25,03,035.50</b>
	By <u>Other Income</u>	
5,61,205.00	University Exam Fee Collection	4,31,700.00
5,00,000.00	Grant Received - SIB	
1,97,350.00	Placement Collection	
1,35,700.00	Meraki- Management Fest Collection	3,86,407.00
1,52,700.00	Research and Development Collection	2,95,589.67
1,30,715.00	Staff Welfare Collection	83,913.00
72,006.57	Application Fee	83,000.00
90,786.00	Cafeteria Income	35,000.00
20,125.00	Interest Received	20,678.00
28,834.00	Late Fee Collection	20,098.00
59,665.00	Social Engagement Collection	18,600.00
25,525.00	University Exam Remuneration Collected and Paid	13,833.00
11,250.00	Convocation Collection	12,250.00
840.00	Breakages and Damages Income	455.00
57,250.00	Alumni Membership	
48,847.00	Staff Quarters Utility Charge	
33,865.00	Other Income	
8,000.00	Students Welfare Collection	
<b>21,34,663.57</b>	<b>SubTotal</b>	<b>14,01,523.67</b>
26,32,325.32	By Excess of Expenditure Over Income	7,59,222.27
<b>256,59,273.39</b>	<b>Grand Total</b>	<b>288,12,453.44</b>





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**SAHRDAYA INSTITUTE OF MANAGEMENT STUDIES**

**KODAKARA - THRISSUR - KERALA**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025**

Previous Year	EXPENDITURE	Current Year
	To <u>Personnel Maintenance:-</u>	
75,77,280.00	Salary and Allowance	90,30,924.00
2,81,064.00	Staff Welfare Expenses	4,91,294.00
4,09,289.00	Ex-Gratia and Gratuity Paid	1,30,560.00
2,20,259.00	Honorarium Paid	99,200.00
55,900.00	EPF Contribution	71,468.00
55,668.00	ESI Contribution	55,099.00
50,707.00	Staff Quarters Utility Charge	
1,38,732.00	Staff Welfare Contribution	
<b>87,88,899.00</b>	<b>Sub Total</b>	<b>98,78,545.00</b>
	To <u>Research Expenses</u>	
5,08,682.00	Library - Journals and Periodicals	5,74,558.00
7,84,387.00	Research and Development	4,72,197.00
<b>12,93,069.00</b>	<b>Sub Total</b>	<b>10,46,755.00</b>
	To <u>Students Amenities and other Facilities:-</u>	
11,75,581.00	Placement, Training and Development Expenses	13,43,984.00
4,18,875.00	Scholarship Paid	10,98,825.00
4,84,467.00	Students Welfare Expenses	7,04,027.00
1,68,490.00	Meraki- Management Fest Expenses	3,80,427.00
4,18,555.00	University Exam Fee Expenses	3,76,145.00
2,78,838.00	Printing and Stationery	1,83,861.00
2,21,620.00	Convocation Expenses	1,05,666.00
	Internal Quality Assurance Cell Expenses	83,628.00
91,877.00	Social Engagement	57,822.00
1,14,940.00	Alumni Meet Expenses	31,535.00
1,092.00	Medical Expenses	15,963.00
25,597.00	Sports, Arts and Cultural Events	14,055.00
14,373.00	University Exam Invigilation	13,200.00
1,000.00	Accreditation and Rankings	6,580.00
33,016.00	Professional Membership and Engagement	
<b>34,48,321.00</b>	<b>Sub Total</b>	<b>44,15,718.00</b>
	To <u>Infrastructure Maintenance &amp; Campus Operations</u>	
20,39,631.15	Vehicle Fuel and Maintenance Expenses	22,73,161.00
8,72,465.00	General Repairs and Maintenance	16,47,035.00
2,26,266.00	Gardening Maintenance	4,53,398.90
3,61,780.00	Internet Charges	4,24,800.00
1,67,689.00	Electricity Charges	2,56,333.00
4,22,669.00	Campus Infrastructure and Landscaping Expenses	2,10,722.00



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1,34,596.00	AMC Expenses	1,41,000.00
1,33,264.00	Generator Fuel and Maintenance Expenses	1,29,508.00
7,170.00	IT Maintenance	13,658.00
<b>43,65,530.15</b>	<b>Sub Total</b>	<b>55,49,615.90</b>
	To <u>Administrative Expenses :-</u>	
7,07,480.00	Advertisement Expenses	9,37,999.00
1,10,128.08	Software and Website Expenses	1,49,869.43
61,742.00	Administrative Meeting Expenses	1,39,326.00
42,270.00	Professional Charges	92,931.00
62,904.00	Refreshment Expenses	91,145.00
73,160.00	Audit Fee	69,030.00
60,483.00	Travelling Expenses	61,724.00
6,04,880.00	University / AICTE / DTE Affiliation Expenses	6,00,455.00
	Distress Relief Fund	35,000.00
24,272.07	Telephone Charges	28,042.30
35,000.00	Insurance Building and Equipments & General	22,194.00
13,473.00	House Keeping and Maintenance	11,417.00
35,972.00	Legal Compliants	10,273.00
6,498.61	Bank Charges	7,272.58
5,602.00	Postage	5,834.00
<b>18,43,864.76</b>	<b>Sub Total</b>	<b>22,62,512.31</b>
59,19,589.48	To Depreciation Provided	56,59,307.23
<b>256,59,273.39</b>	<b>GrandTotal</b>	<b>288,12,453.44</b>

Note : The Interest pertaining to the Overdraft facility is not included in the above standalone financial statements of SIMS. Such interest has been disclosed in the consolidated financial statements of Irinjalakuda Diocesan Educational Trust.





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**SAHRDAYA INSTITUTE OF MANAGEMENT STUDIES**

**KODAKARA - THRISSUR - KERALA**

**BALANCE SHEET AS ON 31st MARCH 2025**

Balance as on 01-04-24	LIABILITIES	Additions / Deductions	Amount In Rs.
	<u>CAPITAL ACCOUNT</u>		
11,93,94,501.00	Advance from IDET - Trust Account	-51,28,595.00	1142,65,906.00
5,36,04,854.31	Depreciation Reserve	56,59,307.23	592,64,161.54
	<u>ADVANCES AND DEPOSITS</u>		
10,65,000.00	Cautions Deposits	2,05,000.00	12,70,000.00
1,50,000.00	Tuition Fee Advance	-1,50,000.00	-
5,79,935.00	Salary Payable	2,56,755.00	8,36,690.00
52,500.00	Security Deposit		52,500.00
41,899.00	Sundry Creditors - Team Engineers	-41,899.00	-
5,671.00	ESI Payable	-107.00	5,564.00
9,839.00	P.F Payable	3,317.00	13,156.00
-	Advance Fee Collection	8,86,000.00	8,86,000.00
<b>1749,04,199.31</b>	<b>TOTAL</b>		<b>1765,93,977.54</b>

Balance as on 01-04-24	ASSETS	Additions / Deductions	Amount In Rs.
	<u>FIXED ASSETS</u>		
97,89,101.00	Land Development- Land Conversion fee		97,89,101.00
11,31,41,724.00	Building	2,26,164.00	1133,67,888.00
1,41,80,841.00	Machinery And Equipments	8,47,515.00	150,28,356.00
28,02,920.00	Vehicle		28,02,920.00
21,00,000.00	Solar Energy System		21,00,000.00
18,81,711.00	Water Conservation Infrastructure		18,81,711.00
22,33,036.00	Library Books	3,07,627.99	25,40,663.99
47,90,010.00	Furniture and Fixtures	2,94,740.00	50,84,750.00
	<u>ADVANCES AND DEPOSITS</u>		
1,50,000.00	Tuition Fee Due	-25,000.00	1,25,000.00
12,17,500.00	Security Deposit - AICTE		12,17,500.00
2,14,43,867.97	Excess of Expenditure	7,59,222.27	222,03,090.24
	<u>CASH &amp; BANK BALANCES</u>		
1,25,000.00	Fixed Deposit at Bank	50,000.00	1,75,000.00
10,43,635.34	Bank SB Accounts	-7,65,661.03	2,77,974.31
4,853.00	Cash in Hand	-4,830.00	23.00
<b>1749,04,199.31</b>	<b>TOTAL</b>		<b>1765,93,977.54</b>

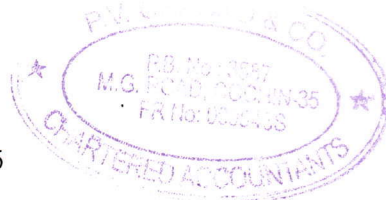
As per our Report of even date  
For **P.V. CHACKO & Co.**

**CHARTERED ACCOUNTANTS**

**C. J. ROMID F.C.A.**  
Partner

Place : Ernakulam

Date:- 12.09.2025



**SAHRDAYA INSTITUTE OF MANAGEMENT STUDIES, KODAKARA - THRISSUR - KERALA**

**DEPRECIATION SCHEDULE AS ON 31st MARCH 2025**

Sl. No.	Items	Cost as on 01-04-2024	Additions/ Deductions	Total Cost as on 31-03-2025	Rate of Dep.	Depreciation upto 01-04-2024	Depreciation for 2024-2025	Total Depreciation as on 31-03-2025	Net Assets as on 31-03-2025
1.	Building	11,31,41,724.00	2,26,164.00	11,33,67,888.00	5%	3,78,80,218.38	37,74,383.48	4,16,54,601.86	7,17,13,286.14
2.	Furniture and Fixtures	47,90,010.00	2,94,740.00	50,84,750.00	10%	24,51,944.91	2,63,280.51	27,15,225.42	23,69,524.58
3.	Machinery and Equipments	1,41,80,841.00	8,47,515.00	1,50,28,356.00	15%	89,23,841.43	9,15,677.19	98,39,518.62	51,88,837.38
5.	Library Books	22,33,036.00	3,07,627.99	25,40,663.99	15%	11,72,106.63	2,05,283.60	13,77,390.23	11,63,273.76
6.	Water Conservation Infrastructure	18,81,711.00	-	18,81,711.00	10%	10,71,696.42	81,001.46	11,52,697.88	7,29,013.12
7.	Vehicle	28,02,920.00	-	28,02,920.00	15%	19,26,336.76	1,31,487.49	20,57,824.25	7,45,095.75
8.	Solar Energy System	21,00,000.00	-	21,00,000.00	15%	1,78,710.00	2,88,193.50	4,66,903.50	16,33,096.50
	<b>Total</b>	<b>14,11,30,242.00</b>	<b>16,76,046.99</b>	<b>14,28,06,288.99</b>		<b>5,36,04,854.53</b>	<b>56,59,307.23</b>	<b>5,92,64,161.76</b>	<b>8,35,42,127.23</b>

