

CA.K.S.KALYANARAMAN
CHARTERED ACCOUNTANT
Ph : 0421 - 2201674
PAN: ALKPK1109K
email : tupkalyanfca@gmail.com

8 / 96, M.S.PURAM
TIRUPUR - 641 601.
Mobile : 98422 - 70127
Membership No : 206945

Based on the books of Accounts and Audited Financial Statements for the financial years mentioned below, provided by the management, this is to certify that year wise details for Gross Receipts and Net Worth of **K.K.O.MOHAMED IBRAHIM EDUCATIONAL AND CHARITABLE TRUST, Kovilachery , Kumbakonam - 613 009 (PAN NO : AAATK5944M)** are as below

Financial Year	Gross Receipts - INR	Net Worth - INR
2020-2021	26,42,35,262	49,14,88,651
2021-2022	27,65,14,732	51,28,60,418
2022-2023	32,29,65,453	53,21,78,894

Financial Year	Net Working Capital - INR
2020-2021	9,90,21,476
2021-2022	13,33,96,796
2022-2023	16,91,25,887

Date : 19-02-2024

Place : Tirupur



K.S. Kalyanaraman
K.S. Kalyanaraman
Chartered Accountant
8/96, M.S.Puram, Tirupur - 641 601.
Mem. No. 206945

U.D.N: 24206945BKANXH3554

TAMIL NADU POWER FINANCE AND INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

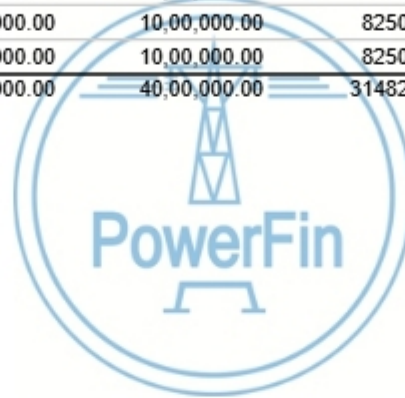
Interest Certificate for FY 2023-2024
Pan No AAATK5944M


USER : SYS

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K K O MOHAMED IBRAHIM EDUCATIONAL & CHARITABLE TRUST							FY 2023-2024				
Sl	Deposit Num	Deposit Dt	Maturity Dt	Deposit Amt	Maturity Amt	Opening Balance	Interest	TDS Deducted	Net Interest	Closing Balance	Act Status
1	0120100383173	27-Feb-2019	27-Feb-2024	20,00,000.00	20,00,000.00	20,00,000.00	149827.00	14983.00	134844.00	20,00,000.00	MATURED
2	0120109036839	24-Aug-2020	24-Aug-2025	10,00,000.00	10,00,000.00	10,00,000.00	82500.00	9632.00	72868.00	10,00,000.00	NEW
3	0120109037205	22-Sep-2020	22-Sep-2025	10,00,000.00	10,00,000.00	10,00,000.00	82500.00	9632.00	72868.00	10,00,000.00	NEW
TOTAL :				40,00,000.00	40,00,000.00	40,00,000.00	314827.00	34247.00	280580.00	40,00,000.00	

LFY INTEREST PAID



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2024-25
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAATK5944M		
Name	K K O MOHAMED IBRAHIM EDUCATIONAL AND CHARITABLE TRUST		
Address	Annai college of Arts & Science Campus, Anakudi Road, Kovilacherri B.O, Kovilacheri , THANJAVUR , 29-Tamil Nadu, 91-INDIA, 612503		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	651724581261024
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	2,40,489
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,40,490
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>MOHAMEDIBRAHIM ANWARKABIR</u> in the capacity of <u>Others</u> having PAN <u>AFEPA0528G</u> from IP address <u>47.247.178.178</u> on <u>26-</u> <u>Oct-2024 17:16:01</u> DSC SI.No & Issuer <u>3246659</u> & <u>23484093CN=e-Mudhra Sub CA for Class 3 Individual</u> <u>2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u>			
System Generated Barcode/QR Code	 AAATK5944M07651724581261024c8ff445512d46ac303b1f00e18e2a805a9b0fe4d		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

KKO MOHAMED IBRAHIM EDUCATIONAL AND CHARITABLE TRUST
Annai college of Arts & Science Campus, Anakudi Road, Kovilacheri, Thanjavur, 612503

PAN : AAATK5944M / AY-2024-2025

STATEMENT OF TOTAL INCOME

	Rs	Rs	Rs
I. INCOME OF THE TRUST :			
<u>As per Income & Expenditure A/c,</u>			
Gross Receipts as per Income & Expenditure a/c			29,83,40,035
II APPLICATION OF INCOME			
A. REVENUE EXPENDITURE			
Total Expenditure as per Consolidated Income & Expenditure a/c.	(27,47,40,720)		
Less: Depreciation not to be considered	3,43,72,630	(24,03,68,090)	
B. CAPITAL EXPEDITURE			
Additions to capital assets		(3,60,72,452)	
C. CHANGES IN LIABILITIES			
Changes in Sundry creditors and expenses payable		(32,41,728)	(27,96,82,270)
Net Surplus for the year			1,86,57,764
Less :15% allowable for accumulation			(1,86,57,764)
TAXABLE INCOME			NIL
Tax Payable			NIL
Less : TDS & TCS as per Form 26AS			(2,40,489)
Refund Due			(2,40,489)

ASSEESSEE

KKO MOHAMED IBRAHIM EDUCATIONAL AND CHARITABLE TRUST
 Annal college of Arts & Science Campus, Anakudi Road, Kovilacheri, Thanjavur, 612503
 BALANCE SHEET AS ON 31-03-2024

SOURCES OF FUNDS	Amount
Corpus Fund	3,18,000
Hostel Building Fund (Moulana Azad)	29,56,000
Alumini Fund	1,04,215
General Fund	55,57,78,209
Secured loans (Liability)	
Bank Over Draft	5,08,57,838
Bank loans	29,77,38,973
Unsecured loans	1,10,50,096
Current Liabilities	
Duties & Taxes (TDS)	2,81,019
Sundry Creditors	1,38,41,154
Provident Fund Payable	88,22,906
Salary Payable	4,06,41,753
Rent payable	17,50,000
Branch & Divisions	-
Other current liabilities	73,07,959
Total	99,13,48,122

APPLICATION OF FUNDS	Amount
Fixed Assets	
Land	4,31,21,200
Building Account	33,97,86,774
Building under Construction	20,36,85,440
Computers and Peripherals	28,94,091
Furniture, Fixtures and Fittings	86,82,916
Intangible Assets	6,91,181
Laboratory and Scientific Equipments	1,96,78,821
Library Books and scientific Journals	73,91,955
Office Equipments	21,28,529
Electrical Installation and Equipments	1,41,93,228
Plant and Machinery	16,40,983
Audio Visual Equipment	9,47,323
Sports Equipments / Live Stock	45,879
Vehicles	62,96,412
Deposits	
Fixed Deposits	4,47,16,229
EPF Case 14 B Stay Order Deposit	9,50,000
Other deposits	2,150
Loans and advances	
Staffs Advances	29,52,849
Advances to materials	62,74,051
Other loans and advances	1,01,79,366
Transport advances	4,60,753
Other current assets	13,26,164
Current Assets	
Student Fees Receivables	9,70,58,414
TDS Receivable	6,78,577
Inter Trust balances	16,79,32,720
Cash and cash equivalents	
Cash at Bank	74,16,833
Cash in hand	2,15,283
Total	99,13,48,122

For B. Thiagarajan & Co.
 Chartered Accountants
 Firm Reg No: 004371S


 Ram Srinivasan
 Partner
 M.No: 220112



For KKO Mohamed Ibrahim Education
 and Charitable Trust

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 Trustee

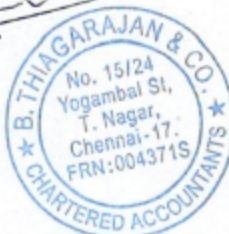
KKO MOHAMED IBRAHIM EDUCATIONAL AND CHARITABLE TRUST
Annai college of Arts & Science Campus, Anakudi Road, Kovilacheri, Thanjavur, 612503
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-3-2024

INCOME	Amount
Academic receipts	28,51,70,180
Other Receipts	1,31,69,854
Total Income(A)	29,83,40,035

EXPENSES	Amount
Academic expenses	
Admission Expenses	43,71,543
Uniform expenses	6,89,998
Consumables and Lab Accessories	10,07,526
Books and records notes	14,40,875
Examination Expenses	2,80,53,795
Seminar expenses	3,97,058
Sports Materials and Expenses	4,65,485
Student Welfare Expenses	6,77,286
Administrative expenses	
Advertisement and publicity	7,56,198
Audit Fees	4,03,000
Function Expenses	38,46,946
Electricity charges	51,59,863
Hospitality expenses	32,30,483
Insurance Expenses	5,71,833
Legal & Consultancy Charges	-
Office Expenses /Hospital Expenses	12,40,950
Postage and Courier Expenses	3,18,967
Printing and Stationary Expenses	30,36,353
Rent , Rates and Tax	3,45,887
Subscription Charges	65,250
Telephone and Internet Charges	8,43,025
Travelling Expenses	23,06,093
Approval, Affiliation and registration expenses	94,78,808
Repairs & Maintenance	2,93,00,417
Canteen expenses	1,62,29,522
Transportation expenses	90,59,652
Depreciation	3,43,72,630
Other expenses	61,62,948
Finance costs	
Interest on Bank Loan	1,08,09,799
Bank Charges	1,66,904
Employee Benefit expenses	
Salary	8,47,41,033
Contribution to Provident Fund	27,26,770
Staff Special Allowance and Bonus	68,65,104
Staff Welfare Expenses	55,98,719
Total Expenses (B)	27,47,40,720
Surplus/(Deficit) (A-B)	2,35,99,315

For B. Thiagarajan & Co.
Chartered Accountants
Firm Reg No: 004371S


Ram Srinivasan
Partner
M.No: 220112



For KKO Mohamed Ibrahim Education
and Charitable Trust

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R MOHAMED ANWARKABI
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Date: 2024.09.28
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Trustee

KKO MOHAMED IBRAHIM EDUCATIONAL AND CHARITABLE TRUST

Anakudi Road, Kovilacheri, Kumbakonam - 612503

Notes forming part of Financial Statements for the Year ended 31st March 2024

Note A-Significant Accounting Policies

The financial statements have been prepared in accordance with historical cost convention and generally accepted accounting policies and practices adopted in India ('GAAP'). The preparation of the financial statements is in conformity of the 'GAAP' which requires that the **Management** of the School makes estimates and assumptions that affect the **reported amount of income and expense** of the period, the reported balances of **assets and liabilities and the disclosures** relating to contingent liabilities **as on the date of the financial statements**.

Further the accounting standards prescribed by Institute of Chartered Accountants of India (ICAI) are also considered wherever applicable.

a) Revenue Recognition

1. The receipts arising on account of tuition fee, transportation fees and other fees collected based on the prescribed fee structure issued by the Management, from students are accounted and classified as income on accrual basis net of scholarship, fees waiver and any other fees concession.
2. The interest on deposits made from the contributions received and the accumulation of income over expenditure (whether forming part of the corpus or otherwise for specific objectives) are recognized as revenue on accrual basis.

b) Government And HSRT/DDUGKY Grants

1. Government Grants are accounted on realization basis.
2. To the extent utilized towards capital expenditure, (on accrual basis) government grants are transferred to the Capital Fund. and Government grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.

c) Expenses

All expenses are accounted on accrual basis



KKO MOHAMED IBRAHIM EDUCATIONAL AND CHARITABLE TRUST

Anakudi Road, Kovilacheri, Kumbakonam - 612503

Notes forming part of Financial Statements for the Year ended 31st March 2024

Fixed Assets and Depreciation

1. Fixed assets are stated at cost of acquisition including inward freight, duties, taxes, incidental direct expenses related to acquisition, installation, and commissioning.
2. Fixed assets are valued at cost less accumulated depreciation. Depreciation in the books has been provided as per the following rates: -

CLASS OF ASSETS	Rate of Depreciation
Building	5%
Furniture and Fittings	10%
Electrical Fittings	10%
Air conditioners	15%
Sports & Lab Materials	15%
Office Equipment	15%
Vehicles	15%
Computers and similar equipment	40%

d) Employee Benefits

Employees are covered under Employees Provident Fund and Miscellaneous Provisions Act, 1952.

e) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and in respect of which reliable estimate can be made. Contingent liabilities are not provided for and are disclosed by way of notes. Contingent assets are neither recognized nor disclosed in the financial statements.

f) Taxation

Income tax comprises of current tax. Current tax is determined in accordance with the provisions of the Income Tax Act, 1961, as the amount of tax payable to the taxation authorities in respect of taxable income for the year. The trust is registered u/s 12A(a) of the Income Tax Act and the Trust has applied at least 85% of its income towards charitable or religious purposes, in compliance with



KKO MOHAMED IBRAHIM EDUCATIONAL AND CHARITABLE TRUST
Anakudi Road, Kovilacheri, Kumbakonam - 612503
Notes forming part of Financial Statements for the Year ended 31st March 2024

Section 11(1)(a) of the Income Tax Act, 1961. Hence, provision for income tax is not made.

Note B- Other Notes to accounts

- a) Earmarked / Endowment Funds - **During the year, the Institute has not received any funds towards Earmarked / Endowment Funds.**
- b) The amount of fees receivable, Loans and Advances, Inter trust balances, Inter institution balances within the trust, TDS receivable, duties and taxes payable and Sundry Creditors to the extent not subsequently adjusted/paid is subject to confirmation and reconciliation.
- c) Figures have been rounded off to the nearest rupee.

For B Thiagarajan & Co.

Chartered Accountants

Firm Regn. No. 004371S



Ram Srinivasan

Partner

M No. 220112

Place: Chennai

Date : 28/09/2024

UDIN: 24220112BKGXIY8946



**For KKO Mohamed Ibrahim
Educational and Charitable Trust**

ANWARKABI
R MOHAMED
IBRAHIM

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Anwarkabi M
Trustee