

PERSPECTIVE EDUCATIONAL TRUST
NATTIKA, THRISSUR-680 566
BALANCE SHEET

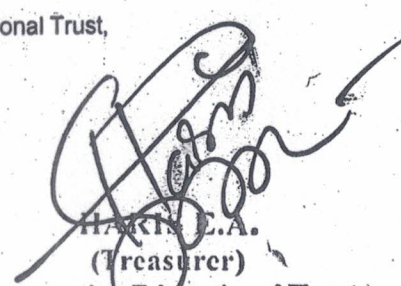
| SI No. | Particulars | Note No. | As at March 2023 | | As at March 31,2022 | |
|--------|--|----------|------------------|---------------------|---------------------|--------------------|
| | | | ₹ | TOTAL | ₹ | TOTAL |
| | I EQUITY AND LIABILITIES: | | | | | |
| (1) | Owners' Funds | | | | | |
| a | Capital fund | 1 | 1,08,14,000 | | 1,07,94,000 | |
| b | Reserves and surplus | 2 | (63,27,656) | | (61,16,799) | |
| | | | | 44,86,344 | | 46,77,201 |
| (2) | Non- current liabilities | | | | | |
| a | Long term borrowings | 3 | 9,00,28,941 | | 7,91,95,555 | |
| | | | | 9,00,28,941 | | 7,91,95,555 |
| (3) | Current liabilities | | | | | |
| a | Short term borrowings | 4 | 58,57,419 | | 6,01,193 | |
| b | Trade payables | 5 | 90,49,166 | | 28,53,455 | |
| c | Security deposit- Teachers | | 5,76,121 | | 6,56,121 | |
| d | Other current liabilities | 6 | 80,64,766 | | 57,59,759 | |
| | | | | 2,35,47,472 | | 98,70,520 |
| | TOTAL | | | 11,80,62,757 | | 9,37,43,281 |
| | II ASSETS: | | | | | |
| (1) | Non-current assets | | | | | |
| a | Property, Plant & Equipment & Intangible assets: | | | | | |
| i) | Property, Plant and Equipments | 7 | 10,03,97,644 | | 8,11,83,964 | |
| ii) | Intangible assets | | | | | |
| | | | 10,03,97,644 | | 8,11,83,964 | |
| b | Other non- current assets | 8 | 5,55,626 | | 5,50,986 | |
| | | | | 10,09,53,270 | | 8,17,34,950 |
| (2) | Current assets | | | | | |
| a | Inventories | 10 | 79,10,270 | | 41,35,674 | |
| b | Trade receivables | 9 | 67,892 | | 54,077 | |
| c | Cash and bank balances | 11 | 10,44,429 | | 22,76,793 | |
| d | Other current assets | 12 | 80,86,895 | | 55,41,790 | |
| | | | | 1,71,09,487 | | 1,20,08,333 |
| | TOTAL | | | 11,80,62,757 | | 9,37,43,281 |
| | Notes to the accounts and significant accounting policies followed | 19 | | | | |

Date:30-10-2023

Place: Thrissur

For Perspective Educational Trust,

Haris E.A
Treasurer


HARIS E.A.
(Treasurer)
Perspective Educational Trust
Reg. No: 513/04
P.O. Nattika, Thrissur - 680 566

Vide our report to even date attached.

Date:30-10-2023

For V. Venugopalan & Associates
Chartered Accountants
Firm Registration No: 010739S

V.Venugopalan, B.Com, FCA, (M. no: 070112)
Managing Partner



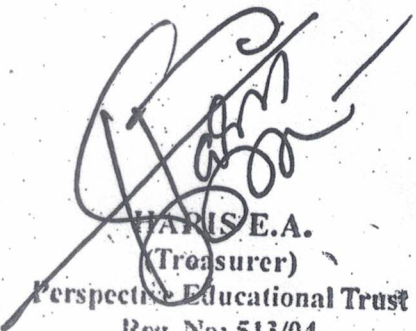
PERSPECTIVE EDUCATIONAL TRUST
NATTIKA, THRISSUR-680 566
STATEMENT OF PROFIT AND LOSS ACCOUNT

| SI No. | Particulars | Note No. | As at March 31,2023. | | As at March 31,2022 | |
|--------|---------------------------------------|----------|----------------------|--------------------|---------------------|--------------------|
| | | | ₹ | TOTAL | ₹ | TOTAL |
| | Income: | | | | | |
| I | Revenue from operations | 13 | 5,26,67,242 | | 4,07,06,360 | |
| II | Other income | 14 | 98,05,687 | | 35,29,963 | |
| III | Total Income (I + II) | | | 6,24,72,930 | | 4,42,36,323 |
| | IV Expenses: | | | | | |
| a | Cost of Good Sold | 15 | 39,96,805 | | 21,62,184 | |
| b | Employee benefit expenses | 16 | 3,16,51,615 | | 2,62,64,590 | |
| c | Finance costs | 17 | 16,17,261 | | 2,54,526 | |
| d | Depreciation and amortization expense | 7 | 78,12,340 | | 58,50,203 | |
| e | Other Expenses | 18 | 1,76,05,765 | | 91,30,050 | |
| | Total Expenses | | | 6,26,83,787 | | 4,36,61,554 |
| V | Profit before tax for the year | | | (2,10,857) | | 5,74,769 |
| VI | Tax expense: | | | | | |
| a | Current tax | | | | | |
| b | Deferred tax | | | | | |
| VII | Profit after tax for the year | | | (2,10,857) | | 5,74,769 |

Date:30-10-2023
Place: Thrissur

For Perspective Educational Trust,

Haris E.A.
Treasurer


HARIS E.A.
 (Treasurer)
 Perspective Educational Trust
 Reg. No: 513/04
 P.O. Natika, Thrissur - 680 566

Vide our report to even date attached.
Date:30-10-2023

For V. Venugopalan & Associates
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V.Venugopalan, B.Com, FCA, (M. no: 070112)
Managing Partner

