

INTERNATIONAL SCHOOL OF MANAGEMENT
(A UNIT OF VIKRAMSHILA EDUCATIONAL AND WELFARE SOCIETY)
SARARI-USRI ROAD, DANAPUR, PATNA (BIHAR)
PATNA - 801105, BIHAR

Balance Sheet as at 31st March 2025

	Particulars	Note	31 March 2025 AMOUNT Rs	31 March 2024 AMOUNT Rs
I	LIABILITIES			
1	General Fund	3	122,242,380.63	91,002,911.10
			122,242,380.63	91,002,911.10
2	Non-Current Liabilities			
(a)	Long Term Borrowings	4	-	-
3	Current liabilities			
(a)	Trade Payables	5	395,131.50	1,142,906.00
(b)	Other current liabilities	6	1,798,661.00	-
			2,193,792.50	1,142,906.00
	Total		124,436,173.13	92,145,817.10
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	8	38,853,325.20	28,686,692.20
(b)	Non-current investments		-	-
			38,853,325.20	28,686,692.20
2	Current assets			
(a)	Cash and bank balances	9	3,980,445.29	3,123,767.66
(b)	Short Term Loans and Advances	10	49,374,204.09	47,635,283.89
(c)	Other Current Assets	11	10,941,183.00	2,533,463.80
(d)	Branch Division	7	21,287,015.55	10,166,609.55
			85,582,847.93	63,459,124.90
	Total		124,436,173.13	92,145,817.10
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per our report of Even date attached

For KHETAN RAJESH KUMAR & CO.

Chartered Accountants
FRN No.- 010086C

(AMIT KAMALIA)
Partner
M. NO. 077618
Place : Patna
Date:-24-10-2025



**VIKRAMSHILA EDUCATIONAL AND
WELFARE SOCIETY**

Vikramshila Educational And Welfare Society

(Managing Trustee)

President
(Chairman)

INTERNATIONAL SCHOOL OF MANAGEMENT
(A UNIT OF VIKRAMSHILA EDUCATIONAL AND WELFARE SOCIETY)
SARARI-USRI ROAD, DANAPUR, PATNA (BIHAR)
PATNA - 801105, BIHAR
Income and Expenditure for the year ended 31st March 2025

	Particulars	Note	31 March 2025			31 March 2024		
			AMOUNT Rs			AMOUNT Rs		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Fees from Students		101,513,550.50		101,513,550.50	90,861,486.00		90,861,486.00
II	Other Income	12	1,205,089.90		1,205,089.90	-	-	-
III	Total Income (I+II)		102,718,640.40		102,718,640.40	90,861,486.00	-	90,861,486.00
IV	Expenses:							
(a)	Employee benefits expense	13	17,786,557.00		17,786,557.00	12,408,240.00	-	12,408,240.00
(b)	Depreciation and amortization expense	8	1,056,787.00		1,056,787.00	1,221,151.00	-	1,221,151.00
(c)	Finance costs	14	9,192.27		9,192.27	1,272.80	-	1,272.80
(d)	Other expenses	15	52,626,634.60		52,626,634.60	38,273,764.82	-	38,273,764.82
	Total expenses		71,479,170.87		71,479,170.87	51,904,428.62	-	51,904,428.62
V	Excess of Income over Expenditure for the year (III- IV)		31,239,469.53		31,239,469.53	38,957,057.38	-	38,957,057.38
	Balance transferred to General Fund		31,239,469.53		31,239,469.53	38,957,057.38		38,957,057.38
	The accompanying notes are an integral part of the financial statements							

Vikramshila Educational And Welfare Society

For KHETAN RAJESH KUMAR & CO.

Chartered Accountants

FRN No.- 010086C

(AMIT KAMALIA)

Partner

M. NO. 077618

Place : Patna

Date:-24-10-2025



VIKRAMSHILA EDUCATIONAL AND WELFARE SOCIETY

(Managing Trustee)


(Chairman)

President

INTERNATIONAL SCHOOL OF MANAGEMENT
(A UNIT OF VIKRAMSHILA EDUCATIONAL AND WELFARE SOCIETY)
Notes forming part of the Financial Statements for the year ended, 31st March 2025

Note - '3'

NPO Funds :-

(Amount Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Income/Expenditure during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
		-	-	-	-
1	Corpus Funds				
2	General Funds	91,002,911.10	31,239,469.53	-	122,242,380.63
3	Designated Funds	-	-	-	-
		91,002,911.10	31,239,469.53	-	122,242,380.63
		52,045,853.72	38,957,057.38	-	91,002,911.10
Previous Year (PY)					



Vikramshila Educational And Welfare Society

President

Particular	31 March 2025	31 March 2024
	AMOUNT Rs	AMOUNT Rs
Note - '4'		
Long Term borrowings		
<u>SECURED LOANS</u>		
Total (A)	-	-
<u>UNSECURED LOANS</u>		
Total (B)		
Total (A+B)	-	-
Note - '5'		
Trade Payables		
Sundry Creditor	395,131.50	1,142,906.00
	395,131.50	1,142,906.00
Note - '6'		
Other Current Liabilities		
Hostel & Student Security	676,081.00	-
Salary & Wages Payable	1,122,580.00	-
		-
		-
	1,798,661.00	-
Note - '7'		
Branch		
ISM Patna	8,584,246.55	11,480,609.55
MCTE	-1,501,156.00	-1,314,000.00
VEWS	14,203,925.00	-
	21,287,015.55	10,166,609.55
Note - '9'		
Cash and bank balances		
Bank Of India(383)	219,486.00	1,903,589.74
Bank Of India(637)	564,643.29	17,101.92
Cash in hand	3,196,316.00	1,203,076.00
	3,980,445.29	3,123,767.66



Vikramshila Educational And Welfare Society

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Note - '10'**Loans & Advances**

Advance to supplier	14,229,799.77	5,483,960.07
Advance Rent (Neebha Singh)	273,359.00	-
Advance to Staff	3,883,252.12	3,604,752.12
Mundeshwari Builders and Developes Pvt Ltd	1,771,615.00	1,771,615.00
Mundeshwari Multicon Pvt Ltd	-	2,292,400.00

Others

Prepaid Insurance	102,803.00	-
Payu Portal	15,500.00	-
Student Refund	976,900.00	750,200.00
Student Receivable	28,120,975.20	33,732,356.70
	49,374,204.09	47,635,283.89

Note - '11'**Other Current Assets**

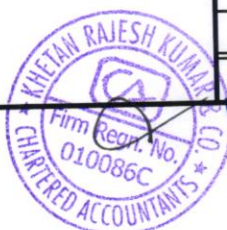
AKU Endorment Fund BOI FD 7471	2,241,183.00	2,000,000.00
Student Security		93,403.00
Auto Sweep BOI (383)	8,200,000.00	-
Auto Sweep BOI (637)	500,000.00	-
Rates , Taxes & Fees		440,060.80
	10,941,183.00	2,533,463.80

Note - '12'**Other Income**

Interest Income	281,519.00	-
Misc. Income	923,570.90	
	1,205,089.90	-

Note - '13'**Employee benefits expense**

Salary & Allowance	17,098,387.00	11,773,874.00
Staff Welfare	688,170.00	634,366.00
	17,786,557.00	12,408,240.00



Vikramshila Educational And Welfare Society

President

Note - '14'		
Finance costs		
Bank Charges	9,192.27	1,272.80
Interest On Loan	-	-
	9,192.27	1,272.80
Note - '15'		
Other expenses		
Advertisement & Promotional Expense	13,580,248.76	9,751,377.10
Affiliation, Registration & Exam Fee	7,146,011.80	9,074,550.00
GST Expense	1,008,706.80	-
Bussiness Promotion	2,529,974.00	1,430,546.00
Canteen and Hostel Expense	10,243,762.00	4,855,605.00
Celebration & Puja Expense	264,276.00	73,809.00
Computer Repairs & Maintenance	307,501.00	213,195.00
Electricity Charges	2,375,038.00	355,162.00
Garden Expenses	328,595.00	-
House Keeping & Cleaning Expenses	368,750.00	600,394.00
Insurance Charges	17,973.00	-
Medical Expense	211,648.00	-
Office & Miscellaneous Exp.	990,086.24	906,874.72
Postage & Stamps	202,069.00	4,712.00
Printing & Stationery	1,394,079.00	549,767.00
Rates , Taxes & Fees	546,266.00	371,336.00
Repair and Maintanance	1,362,158.00	1,787,221.00
Rent Expenses	3,547,116.00	-
Student & Other Scholarship	2,280,000.00	4,550,000.00
Telephone and Mobile Expenses	682,461.00	299,073.00
Vehicle Maintenance	2,896,126.00	2,920,592.00
Travelling Expenses	343,789.00	504,851.00
Uniform Expense	-	24,700.00
	52,626,634.60	38,273,764.82



Vikramshila Educational And Welfare Society

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President

Note - '8'

INTERNATIONAL SCHOOL OF MANAGEMENT
(A UNIT OF VIKRAMSHILA EDUCATIONAL AND WELFARE SOCIETY)
FIXED ASSETS AS ON 31.03.2025

PARTICULARS	OPENING BALANCE 01.04.2024	ADDITION		(SALE) / TRANSFER	BALANCE AS ON 31.03.2025	RATE OF DEPRECIATION	DEPRECIATION DURING THE YEAR	WRITTEN DOWN VALUE AS ON 31.03.2025
		UPTO 03.10.2024	AFTER 03.10.2024					
Furniture & Fixture	351,843.00	61,425.00	188,000.00	-	601,268.00	10%	50,727.00	550,541.00
Air Conditioner	275,702.75	-	-	-	275,702.75	15%	41,355.00	234,347.75
Books	81,349.00	60,210.00	130,952.00	-	272,511.00	15%	31,055.00	241,456.00
Tata Winger	1,749,865.00	-	-	-	1,749,865.00	15%	262,480.00	1,487,385.00
Water Cooler	70,025.48	-	-	-	70,025.48	15%	10,504.00	59,521.48
Invertor	182,310.39	-	123,500.00	-	305,810.39	15%	36,609.00	269,201.39
Office Equipments	164,146.71	-	-	-	164,146.71	15%	24,622.00	139,524.71
CCTV	139,820.50	19,000.00	-	-	158,820.50	15%	23,823.00	134,997.50
Fan	54,307.00	-	-	-	54,307.00	15%	8,146.00	46,161.00
Mobile	128,976.28	8,500.00	-	-	137,476.28	15%	20,621.00	116,855.28
R.O. System	171,840.59	-	-	-	171,840.59	15%	25,776.00	146,064.59
Stabliser /UPS	23,494.61	-	-	-	23,494.61	15%	3,524.00	19,970.61
Sanitary Vending Machine	-	-	40,096.00	-	40,096.00	15%	3,007.00	37,089.00
Projector	66,330.80	-	-	-	66,330.80	15%	9,950.00	56,380.80
Lab Equipement	691,461.50	-	-	-	691,461.50	15%	103,719.00	587,742.50
Computer & Printer	767,298.23	6,600.00	456,550.00	-	1,230,448.23	40%	400,869.00	829,579.23
Building Under Construction	23,767,920.36	5,923,402.00	4,205,185.00	-	33,896,507.36	0%	-	33,896,507.36
TOTAL	28,686,692.20	6,079,137.00	5,144,283.00	-	39,910,112.20		1,056,787.00	38,853,325.20
Previous Year (PY)	26,284,596.20	2,039,683.00	1,583,564.00	-	29,907,843.20		1,221,151.00	28,686,692.20



Vikramshila Educational And Welfare Society

President