



COMPILATION REPORT

4<sup>th</sup> November, 2025

To the Board of Directors,  
Kerala State Construction Corporation Pvt Ltd.,  
30/1521-Bay under the Bridge,  
Ponnurunni, Vyttila,  
Kerala 682019

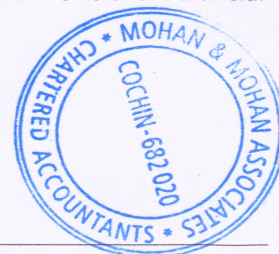
We have compiled the accompanying Provisional Financial Statements of Kerala State Construction Corporation Pvt. Ltd based on information provided by the management. These provisional Financial Statements comprise the Profit and Loss Account, Balance Sheet for the financial year ending 31<sup>st</sup> March, 2025 and Notes forming part of Balance Sheet and Schedule of Fixed assets for the year ended.

We performed this compilation engagement in accordance with Standard on Related Services 44.0(Revised), Compilation engagements.

It is the responsibility of the management to maintain the accounts on financials on accrual system of accounting, fair and proper documentation, generation of books and records and the various interim financials to implement a proper internal control system commensurate with the size of the organization. We have applied our expertise in accounting and financial reporting to assist the management in compiling and preparation of these Provisional Financial Statements in accordance with accounting principles generally accepted in India.

These Provisional Financial Statements and accuracy and completeness of the information used to compile the accounts are the responsibility of the management. Since a compilation agreement is not an assurance engagement, we have not required to verify the accuracy or completeness of the information provided to us to compile these Provisional Financial Statements. We do not express an audit opinion or a review conclusion on whether these Provisional Financial Statements are prepared in accordance with accounting principles generally accepted in India.

This Provisional Financial statements are prepared for the sole purpose of Income Tax Audit under Section 44AB of Income Tax Act 1961 and for filing the Income Tax Return for the A.Y.2024-25 hence this Provisional Financial Statements may not be suitable any other purposes.



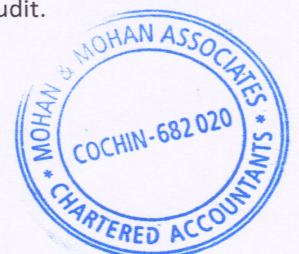
## Notes to 3CB

### Observations:

1. Kerala State Construction Corporation Limited is a Government Company incorporated on 25<sup>th</sup> day of March, 1975.
2. The Statutory Audit of the Company as per Companies Act, 2013 has been completed up to 31<sup>st</sup> March, 2021 and the audit for the further periods are underway. The management has prepared the Provisional Financials for the year 2024-25 for Tax Audit, with the figures therein subject to verification through the ongoing audit process.
3. As the figures for the previous years were corrected according to the Corrections/Adjustments as per the Completed Statutory Audit, figures of the previous year were changed and accordingly we have taken the opening figures as per the books in software produced before us for compiling the Financials.
4. The Tax Audit has been conducted based on data maintained by the management through their Software and relevant regrouping of financial information has been performed wherever necessary.
5. We have calculated the Depreciation as per the Income Tax Act, 1961, for arriving the profit in the Provisional financials and hence no deferred tax has been calculated.
6. The Company has not set off the Advance Tax/TDS for the previous years as Statutory Audit is in progress, the Interest received against the refund has been add back in the computation while calculating the tax for the A.Y.2025-26
7. The Company is recognizing the Consultancy Charges on receipt basis and not provided any provisions for accrual Income.
8. The Company is engaged inter alia in the business of Civil Contracts. In respect of Contract business, it has not complied with the provisions in respect of AS 7. The effect of the same on Profit and Loss and Asset/Liability is not quantifiable for the information and explanation furnished before us.
9. All the Receivables and Payables are subject to confirmation.

### ICDS Disclosure

1. Accounting Policies  
The Provisional Financial Statements are prepared and presented in accordance with the Generally Accepted Accounting Principles in India under the historical cost convention with the exception that the Company follows cash basis for recording consultancy Services.
2. Construction Contracts  
The Company is engaged inter alia in business of Civil Contracts. In respect of contract business, it has not complied with the provisions in respect to AS 7
3. Revenue Recognition  
Revenue is recognized to the extent that actual amount received by the Company in respect of the consultancy charges on receipt basis.
4. Tangible Fixed Assets  
Tangible assets are stated at Cost less accumulated depreciation and impairment if any.
5. Government Grants  
The Company has not received any Government Grants during the period of Audit.



6. Provisions/Contingencies/Assets

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an out flow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present values and are determined based on management estimate required to settle the obligation at the balance sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the correct management estimates.

Place : Ernakulam

Date : 04.11.2025



For MOHAN & MOHAN ASSOCIATES  
Chartered Accountants  
F. No: 0020925

*S. S. S.*  
Sreelatha.S. Kumar B.Com, FCA  
Partner  
M.No. 204547

KERALA STATE CONSTRUCTION CORPORATION LTD, ERNAKULAM, VYTTILA  
Provisional Balance Sheet as at March 31, 2025

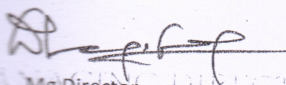
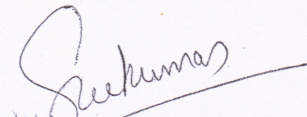
(in Lacs)

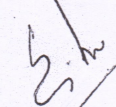
Particulars	Notes	As at March 31, 2025	As at March 31, 2024
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Funds</b>			
Share Capital	1	88	88
Reserves and Surplus	2	5,066	4,796
		<b>5,153</b>	<b>4,884</b>
<b>Non-current Liabilities</b>			
Long-term borrowings	3	205	205
Long-term provisions	4	1,233	1,294
		<b>1,438</b>	<b>1,499</b>
<b>Current Liabilities</b>			
Short-term borrowings	5	677	660
Trade payables	6	538	655
Other current liabilities	7	2,872	2,864
		<b>4,088</b>	<b>4,179</b>
<b>TOTAL</b>		<b>10,679</b>	<b>10,562</b>
<b>ASSETS</b>			
<b>Non-current Assets</b>			
Property Plant and Equipments	8	22	25
Property Plant and Equipments	9	177	177
Deferred tax Asset	10	14	14
Other Non-Current Assets		212	216
<b>Other Non-current Assets</b>			
<b>Current Assets</b>			
Trade receivables	11	288	296
Cash and cash equivalents	12	8,581	8,392
Short-term Loans and Advances	13	852	850
Other Current Assets	14	746	808
		<b>10,467</b>	<b>10,346</b>
<b>TOTAL</b>		<b>10,679</b>	<b>10,562</b>

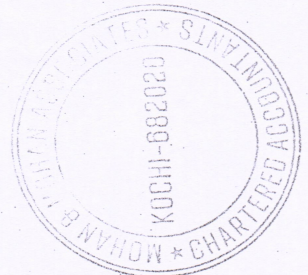
As per our Report of even date attached

For Kerala State Construction Corporation Ltd

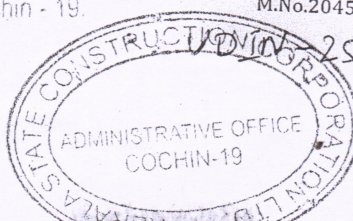
For MOHAN & MOHAN ASSOCIATES  
Chartered Accountants  
Firm Registration. No.002092 S

  
Mg Director  
  
Finance Manager

  
Sreelatha.S.Kumar, B.Com, FCA  
(Partner)  
M.No.204547



Place : Ernakulam  
Date : 04-11-2025  
Kerala State Construction Corporation Ltd  
Ponnuruni, Kochin - 19.



25204547BMLHCJ8643

(in Lakhs)

**KERALA STATE CONSTRUCTION CORPORATION LTD, ERNAKULAM, VYTTILA**  
**Provisional Statement of Profit and Loss for the year ended March 31, 2025**

Particulars	Notes	Year Ended March 31, 2025	Year Ended March 31, 2024
<b>Income</b>			
Revenue from Operations			
Other Income	15	868	644
<b>Total Income (I)</b>	16	604	583
<b>Expenses</b>		<b>1,471</b>	<b>1,228</b>
Construction expenses			
Finance cost	17	681	546
Employee benefits expenses	18	17	17
Depreciation and Amortization expense	19	465	603
Other Expenses	8	4	6
Provisions for the year:	20	59	47
Additional Provision for Doubtful Debt		-	-
Additional Provision for Doubtful Deposit		-	-
CSR Expenses 2017-19		-	-
<b>Total Expenses (II)</b>		<b>1,226</b>	<b>1,218</b>
<b>Profit before tax (I-II)</b>			
<b>Tax expenses</b>		<b>246</b>	<b>10</b>
- Current tax			
- Previous Year Tax Adjustment			
- Deferred Tax charge / (Credit)	9		
<b>Profit/(Loss) for the year</b>		<b>246</b>	<b>10</b>

For Kerala State Construction Corporation Ltd

As per our Report of even date attached

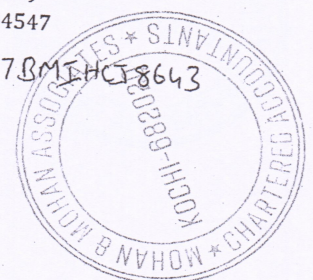
For MOHAN & MOHAN ASSOCIATES  
 Chartered Accountants  
 Firm Registration. No.002092S

Sreelatha.S.Kumar, B.Com, FCA  
 (Partner)  
 M.No.204547

UDIN: 25206547BMHCT8643

*[Signature]*  
 DIRECTOR  
 Finance Manager

FINANCE MANAGER  
 Kerala State Construction Corporation Ltd  
 Ponnuruni, Kochin - 19.



Ponnuruni, Kochin - 19.  
 Place : Ernakulam  
 Date : 04-11-2025

**KERALA STATE CONSTRUCTION CORPORATION LTD, ERNAKULAM, VYTTILA**  
Provisional Balance Sheet as at March 31, 2025

Particulars	Notes	(Amount in Rs.)	
		As at March 31, 2025	As at March 31, 2024
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Funds</b>			
Share Capital	1	87,50,000	87,50,000
Reserves and Surplus	2	50,65,95,033	47,96,46,509
		<b>51,53,45,033</b>	<b>48,83,96,509</b>
<b>Non-current Liabilities</b>			
Long-term borrowings	3	2,05,00,000	2,05,00,000
Long-term provisions	4	12,33,03,466	12,93,85,229
		<b>14,38,03,466</b>	<b>14,98,85,229</b>
<b>Current Liabilities</b>			
Short-term borrowings	5	6,76,64,542	6,59,67,792
Trade payables	6	5,38,38,384	6,55,49,556
Other current liabilities	7	28,72,47,427	28,63,63,892
		<b>40,87,50,353</b>	<b>41,78,81,240</b>
<b>TOTAL</b>		<b>1,06,78,98,852</b>	<b>1,05,61,62,977</b>
<b>ASSETS</b>			
<b>Non-current Assets</b>			
<b>Property Plant and Equipments</b>			
Property Plant and Equipments	8	22,01,898	25,43,335
Deferred tax Asset	9	1,76,54,111	1,76,54,111
Other Non-Current Assets	10	13,60,555	13,60,555
		<b>2,12,16,565</b>	<b>2,15,58,001</b>
<b>Other Non-current Assets</b>			
<b>Current Assets</b>			
Trade receivables	11	2,88,34,865	2,95,85,515
Cash and cash equivalents	12	85,80,62,327	83,92,33,439
Short-term Loans and Advances	13	8,52,19,805	8,50,08,154
Other Current Assets	14	7,45,65,290	8,07,77,868
		<b>1,04,66,82,287</b>	<b>1,03,46,04,975</b>
<b>TOTAL</b>		<b>1,06,78,98,852</b>	<b>1,05,61,62,977</b>

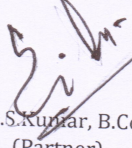
As per our Report of even date attached

For Kerala State Construction Corporation Ltd

For MOHAN & MOHAN ASSOCIATES  
Chartered Accountants  
Firm Registration. No.002092 S

Mg Director

  
Finance Manager

  
Sreelatha S. Kumar, B.Com, FCA  
(Partner)  
M.No.204547

Place : Ernakulam  
Date : 04-11-2025



**KERALA STATE CONSTRUCTION CORPORATION LTD, ERNAKULAM, VYTTILA**  
**Provisional Statement of Profit and Loss for the year ended March 31,2025**

(Amount in Rs.)			
Particulars	Notes	Year Ended March 31, 2025	Year Ended March 31, 2024
<b>Income</b>			
Revenue from Operations	15	8,67,50,663	6,44,47,152
Other Income	16	6,03,60,568	5,83,38,344
<b>Total Income (I)</b>		<b>14,71,11,230</b>	<b>12,27,85,496</b>
<b>Expenses</b>			
Construction expenses	17	6,80,87,361	5,45,95,592
Finance cost	18	16,96,750	16,96,750
Employee benefits expenses	19	4,65,05,807	6,02,50,336
Depreciation and Amortization expense	8	3,72,670	5,79,608
Other Expenses	20	58,93,275	47,11,980
Provisions for the year:			
Additional Provision for Doubtful Debt		-	-
Additional Provision for Doubtful Deposit		-	-
CSR Expenses 2017-19		-	-
<b>Total Expenses (II)</b>		<b>12,25,55,864</b>	<b>12,18,34,265</b>
<b>Profit before tax (I-II)</b>		<b>2,45,55,367</b>	<b>9,51,231</b>
<b>Tax expenses</b>			
- Current tax			
- Previous Year Tax Adjustment			
- Deferred Tax charge / (Credit)	9		
<b>Profit/(Loss) for the year</b>		<b>2,45,55,367</b>	<b>9,51,231</b>

As per our Report of even date attached

For Kerala State Construction Corporation Ltd

*Sreekumar*  
 Finance Manager

Mg Director

Place : Ernakulam  
 Date : 04-11-2025

For MOHAN & MOHAN ASSOCIATES  
 Chartered Accountants  
 Firm Registration. No.002092 S

*S. Sree*  
 Sreelatha S. Kumar, B.Com, FCA  
 (Partner)  
 M.No.204547



KERALA STATE CONSTRUCTION CORPORATION LTD, ERNAKULAM, VYTTILA

**1. REVENUE FROM OPERATIONS**

(Amount in Rs.)

<b>WORK BILL RECEIPTS</b>	<b>As on March 2025</b>	<b>As on March 2024</b>
Bill-Moolampilly Pizhala Bridge	1,52,32,233.80	94,42,871.00
Bill Moolampilly Pizhala Connectivity Bridge	38,80,644.00	
Bill - PMH Hostel for Boys ITC Attapadi		69,446.00
Bill-Moonilavu Kadappuzha Mudikunnu Mechal Chakkikk	3,16,528.00	43,29,037.00
Bill-Valiyakadamakudy Chathanad Bridge	4,50,97,499.00	3,94,47,415.00
	<b>6,45,26,904.80</b>	<b>5,32,88,769.00</b>

<b>CONSULTANCY CHARGES RECEIVED</b>	<b>As on March 2025</b>	<b>As on March 2024</b>
Consultancy Charge Received - RUSA	7,25,523.00	20,44,243.00
Consultancy Charges Received	47,69,863.00	44,93,234.00
Consultancy Charge Received - NHM	45,37,775.00	
	<b>1,00,33,161.00</b>	<b>65,37,477.00</b>

<b>CENTAGE CHARGES</b>	<b>As on March 2025</b>	<b>As on March 2024</b>
Centage Charge - KIIFB	1,21,90,597.00	41,21,952.00
Centage Charges		4,98,954.00
	<b>1,21,90,597.00</b>	<b>46,20,906.00</b>

**2. OTHER INCOME**

<b>INTEREST RECEIVED</b>	<b>As on March 2025</b>	<b>As on March 2024</b>
Interest on Sweep A/c	12,39,827.54	4,65,646.00
Interest on Sweep A/c CLT DLB	2,900.94	3,117.50
Interest on Sweep A/c DLB 272	7,81,112.68	2,19,087.14
Interest on Sweep A/c EKM DLB Vyttila	7,22,575.48	5,09,974.72
Interest on Sweep A/c KNR DLB	9,426.62	3,495.84
Interest on Sweep A/c KTM DLB	19,120.16	74,351.44
Interest on Sweep A/c RM Alpy DLB	53,294.78	1,25,062.30
Interest on Sweep A/c TCR DLB	17,707.34	46,999.92
Interest on Sweep A/c TCR PNB		1,382.30
Interest on Sweep A/c TVM DLB	72,936.60	1,43,977.92
Interest on Sweep DLB 5703 A/c	13,98,956.26	15,33,502.70
Interest Received on F D	5,55,74,247.24	5,30,59,889.79
Interest Received on Others		1,39,218.00
	<b>5,98,92,105.64</b>	<b>5,63,25,705.57</b>

## 8. PROPERTY, PLANT AND EQUIPMENTS

(Amount in Rs.)

No	Nature of Assets	GROSS BLOCK				DEPRECIATION			NET BLOCK		
		As at 31.03.2024	NET BLOCK OF ASSET AS ON 31.03.24	Additions during the year	As at 31.03.2025	As at 31.03.2024	Accumula	During the year	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
I	TANGIBLE ASSETS										
1	Building	38,18,898.69	6,91,354.80		38,18,898.69	31,27,543.89		69,135.48	31,96,679.37	6,22,219.32	6,91,354.80
2	Furnitures	23,97,117.26	6,36,225.12	7,033.90	24,04,151.16	17,60,892.14		64,325.90	18,25,218.04	5,78,933.12	6,36,225.12
3	Plant and machinery	57,68,715.32	10,04,731.99	15,000.00	57,83,715.32	47,63,983.33		1,52,959.80	49,16,943.13	8,66,772.19	10,04,731.99
5	Plant and machinery	26,79,730.51	2,11,023.00	9,200.00	26,88,930.51	24,68,707.51		86,249.20	25,54,956.71	1,33,973.80	2,11,023.00
	Grand Total	1,46,64,461.78	25,43,334.91	31,233.90	1,46,95,695.68	1,21,21,126.87		3,72,670	1,24,93,797	22,01,898.43	25,43,334.91

**1 - Share Capital**

**a. Information on Authorised, Issued, subscribed and fully paid-up shares**

(Amount in Rs.)

Particulars	As at March 31, 2025	As at March 31, 2024
	<b>Authorised shares</b> 2,00,000 Equity Shares of Rs 100 each with voting rights	2,00,00,000
<b>Issued, subscribed and fully paid-up shares</b> 87,500 Equity Shares of Rs 100 each with voting rights	87,50,000	87,50,000
	<b>87,50,000</b>	<b>87,50,000</b>

**b. Information on shareholders**

Name of Shareholder	Relationship	As at March 31, 2025	As at March 31, 2024	
		Number of shares	Number of shares	Percentage (%)
<b>Equity shares of Rs. 100 each fully paid up</b>				
Government of Kerala	Shareholder	87,498.00	87,498	99.9%

**c. Terms /rights attached to equity shares**

The company has only one class of equity shares having par value of `100/- per share. Each holder of equity share is entitled to one vote per share. The company has not declared dividend during the year. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the realised value of the assets of the Company, remaining after payment of all preferential dues. The distribution will be in proportion to the number of equity shares held by the shareholders

**d. Reconciliation of the Shares**

Particulars	Current Year	Previous Year	
	Number	Number	Amount
Shares outstanding at the beginning of the year	87,500.00	87,500	87,50,000
Shares issued during the year		-	-
Shares bought back during the year		-	-
Shares outstanding at the end of the year	87,500.00	87,500	87,50,000

**e. Details of shareholders holding more than 5% shares of the Company**

Name of Shareholder	As at March 31, 2025	As at March 31, 2024	
	Number of shares	Number of shares	Percentage (%)
<b>Equity shares of Rs. 100 each fully paid up</b>			
Government of Kerala	87,500.00	87,500	100%
	<b>87,500.00</b>	<b>87,500</b>	<b>100%</b>

## 2 - Reserves and Surplus

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Surplus</b>		
Balance as at the beginning of the year	47,96,46,508.84	48,15,24,876.00
Add: Prior period adjustments ( Deferred tax)	23,93,157.00	-28,29,598.00
Add:- Net profit/(Net loss) for the current year	2,45,55,366.72	9,51,230.84
<b>Balance as at the end of the year</b>	<b>50,65,95,032.56</b>	<b>47,96,46,508.84</b>

## 3 - Long-Term Loans and Borrowings

Particulars	As at March 31, 2025	As at March 31, 2024
Bridge finance(SBT)	-	-
Govt. Loan	2,05,00,000.00	2,05,00,000.00
	<b>2,05,00,000.00</b>	<b>2,05,00,000.00</b>

## 4 - Provisions

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Provisions for Employee benefit expenses</b>		
Gratuity Payable to Deputation Staff	1,49,395.00	1,49,395.00
Gratuity Received (Beverages Corporation)	8,84,123.00	8,84,123.00
Leave Salary & Pension Contribution Payable	20,18,403.00	30,00,658.00
Provision for Encashment of Earned Leave-Retirement	30,38,011.00	33,09,613.00
Provision for Gratuity	66,80,994.00	66,80,994.00
Provision for Pay Revision Arrear 2009	3,17,84,072.00	3,17,84,072.00
Pay Revision Arrears Payable 2004	7,73,963.00	7,73,963.00
<b>Provision for others</b>		
Provision for Bad & Doubtful Debts	2,45,25,344.27	2,93,53,249.42
Provision for Doubtful Deposits	2,54,85,488.10	2,54,85,488.10
Provision for CSR 2017-19	88,00,000.00	88,00,000.00
Provision for CSR 2019-20	29,62,866.00	29,62,866.00
Provision for Doubtful Advance	72,80,237.03	72,80,237.03
Provision for Tax	89,20,570.00	89,20,570.00
	<b>12,33,03,466.40</b>	<b>12,93,85,228.55</b>

**5 - Short-Term Loans and Borrowings**

Particulars	As at March 31, 2025	As at March 31, 2024
Interest Payable on Bridging Finance	-	-
Interest Payable on Govt Loan	6,76,64,542.00	6,59,67,792.00
	<b>6,76,64,542.00</b>	<b>6,59,67,792.00</b>

**6 - Trade Payables**

Particulars	As at March 31, 2025	As at March 31, 2024
Creditors for Expense	4,79,99,323.53	5,02,67,625.19
Creditors for Work	58,39,060.00	1,52,81,931.00
	<b>5,38,38,383.53</b>	<b>6,55,49,556.19</b>

**7 - Other Current Liabilities**

Particulars	As at March 31, 2025	As at March 31, 2024
Advance Received Towards Work	5,96,69,356.92	6,51,38,697.92
Contractors	1,62,06,765.00	1,62,06,765.00
Duties & Taxes (stat liability)	3,52,91,718.52	3,48,54,941.86
EMD Payable	1,06,38,562.20	1,02,41,161.20
Fines Collected	2,73,000.00	2,73,000.00
Miscellaneous Deposits	16,50,80,454.66	15,96,46,495.66
GPAIS	5,170.00	2,830.00
Professional Tax	-	-
VPF	82,400.00	-
	<b>28,72,47,427.30</b>	<b>28,63,63,891.64</b>

**9- Deferred Tax (Asset)/Liability -Net**

The major components of deferred tax liability / asset as recognised in the financial statement is as follows:

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Deferred tax asset/Liability</b>		
Excess of net block of fixed assets as per tax purpose over books of accounts		
Provision for employee benefits		
Deferred tax asset/Liability for the year at 25.168%	1,76,54,111.00	
Net deferred tax (asset)/liability	1,76,54,111.00	1,76,54,111.00

**10-Other Non-Current Assets**

Particulars	As at March 31, 2025	As at March 31, 2024
Claims receivable	13,60,555.32	13,60,555.32
MAT Credit		-
	13,60,555.32	13,60,555.32

**11 - Trade Receivables**

Particulars	As at March 31, 2025	As at March 31, 2024
Contractees	2,88,34,865.05	2,95,85,515.05
	2,88,34,865.05	2,95,85,515.05

**12 - Cash and Cash Equivalents**

Particulars	As at March 31, 2025	As at March 31, 2024
<u>Balances with banks</u>		
- in current accounts	14,35,21,760.46	23,65,649.82
- in fixed deposits	68,02,82,352.00	79,17,90,016.00
- in Sweep Accounts	3,42,21,947.54	4,50,49,796.84
Cash in hand	36,266.67	27,976.31
	<b>85,80,62,326.67</b>	<b>83,92,33,438.97</b>

**13 - Loans and Advances & Deposits (Assets)**

Particulars	Year Ended March 31, 2025	As at March 31, 2024
Retention Receivable	3,88,55,365.10	3,77,27,926.10
Service Tax- Pre Deposit	31,993.00	31,993.00
Other Deposits	35,58,595.76	35,58,595.76
Adv. for Supply of Material/work	-28,784.72	-28,784.72
Mobilisation Advances	3,44,29,803.00	3,67,36,432.00
Other Advances	66,26,085.77	63,95,725.77
Recoverable from Officers & Staff	5,86,265.75	5,86,265.75
Treasury	11,60,481.00	-
TDS Recoverable	-	-
TDS Receivable	-	-
	<b>8,52,19,804.66</b>	<b>8,50,08,153.66</b>

**14 - Other Current Assets**

Particulars	Year Ended March 31, 2025	As at March 31, 2024
Interest Receivable on Mob Adv	10,07,088.00	10,07,088.00
Interest Receivable on FD	1,70,02,759.66	1,95,09,017.00
Prepaid Insurance	-	-
Service Tax Paid in Advance on Consultancy Charges	29,26,179.60	29,26,179.60
Consultancy Charge Receivable	81,12,484.00	81,12,484.00
Other Current Assets	4,55,16,779.21	4,92,23,098.96
<b>Total</b>	<b>7,45,65,290.47</b>	<b>8,07,77,867.56</b>

**15 - Revenue from Operations**

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
<b>Revenue from Operations</b>		
Work Bill Receipts	6,45,26,904.80	5,32,88,769.00
Consultancy Charge Received	1,00,33,161.00	65,37,477.00
Centage Charge	1,21,90,597.00	46,20,906.00
<b>Total</b>	<b>8,67,50,662.80</b>	<b>6,44,47,152.00</b>

**16 - Other Income**

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
Interest Received	5,98,92,105.64	5,63,25,705.57
Interest on Mobilisation	-	1,55,958.00
Discount Received	5.00	330.35
EMD Forfeited	2,500.00	-
Excess Provision for Earned Leave Written Back	-	-
Excess Provision for Gratuity Written Back	-	14,50,615.00
KIIFB - Reimbursement of Expenses	-	-
Tender deposit	46,591.00	46,591.00
Miscellaneous Income	-	-
Scrap	149.00	-
Unservisable Materials	-	-
Fine Collected	14,812.00	2,28,800.00
Half Pay Leave	-	-
Interest on Income tax refund	-	-
Income From RTI Act	252.00	2,344.00
Risk & Cost Liability	-	-5,44,000.00
Sale of Tender Documents	4,04,153.00	6,72,000.14
	<b>6,03,60,567.64</b>	<b>5,83,38,344.06</b>

**17 - Construction Expenses**

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
Labour Charge	6,38,65,601.00	5,30,28,077.00
CSR Expenses	43,00,714.23	-
KIIFB Expenses	25,837.09	1,97,783.86
NHM Expenses	-1,04,791.00	13,69,730.71
<b>Total</b>	<b>6,80,87,361.32</b>	<b>5,45,95,591.57</b>

**18 - Finance cost**

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
Interest on Government Loan	16,96,750.00	16,96,750.00
	<b>16,96,750.00</b>	<b>16,96,750.00</b>

**19 - Employee Benefit Expenses**

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
Salaries & Wages	4,31,16,513.30	4,75,96,368.50
Encashment of Earned Leave - Retirement		10,71,252.00
EPF Employer Contribution	10,30,469.00	15,99,467.00
Festival Allowance	2,10,940.00	2,38,770.00
Gratuity A/c	9,86,224.00	60,85,187.00
Leave Salary Pension Contribution	5,32,539.00	34,63,856.00
Bonus	56,000.00	
EPF Administrative Charges	1,18,472.00	1,20,215.00
EPF EDLI		66,643.00
Salary Arrears for 2022	4,54,650.00	8,577.00
<b>Total</b>	<b>4,65,05,807.30</b>	<b>6,02,50,335.50</b>

20(f) - Other Expenses

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
Fee for Other Services	1,16,200.00	29,000.00
Meeting Expense		-
News Papers and Periodical	18,573.00	17,900.00
Office & Miscellaneous Expenses	2,45,731.14	1,95,480.16
Printing & Stationery	2,15,734.25	1,65,855.73
Stamp Paper Charges	5,300.00	6,500.00
Books & Periodicals		207.00
Training Expenses	2,645.00	15,100.00
Website Development Expenses	72,100.00	17,700.00
Business Promotion Expenses		3,03,028.00
Bank Charges	3,514.50	4,238.30
Audit Fee for Other Services	1,58,800.00	70,000.00
Court Fee	4,32,474.00	
Audit Fees	7,500.00	3,50,000.00
Filing Fee		28,016.00
EPF Appeal Fees	20,000.00	6,000.00
Legal Expenses	4,01,006.00	80,500.00
Income tax Appeal Fee		500.00
Consultancy Charges Paid	12,53,441.11	5,96,976.49
Electricity & Water Charges	3,01,113.00	2,61,464.66
FEE FOR GST		-
KCWWF (B)	3,165.00	51,083.00
Recruitment Expenses		94,400.00
Land Lease		19,853.00
Registartion Renewal Fee		10,800.00
Round Off	2.42	5.91
Scholarship For Higher Studies	15,400.00	28,600.00
Vehicle Insurance	79,901.00	54,104.00
Internet Charge	49,516.79	68,089.95
Mobile Charge	32,400.00	31,200.00
Postage & Telegram	63,695.34	70,698.25
Telephone Charge	46,619.98	51,193.30
Rent	5,48,433.00	4,57,993.00
Repair and Maintance of Generator	28,058.95	33,828.47
Repairs and Maintanance Vehicle	7,21,210.28	9,31,095.94
Repairs and Maintenance of Equipment	33,791.60	19,061.02
Repairs & Maintanance of Computers	1,71,610.16	1,36,656.97
Travelling Expenses	6,38,870.00	5,04,851.00
EPF Interest		-
Kerala Flood Cess		-
Income Tax Demand		-
Repair & Maintenance for Internet	1,070.00	-
Advertisement Expenses	1,83,284.00	
Administrative Office Vyttila - Cleaning	21,114.20	
Fee for Police Verification	1,000.00	
Risk & Cost Liab- Audito Cum Exam Hall at Medical C		
	58,93,274.72	47,11,980.15