

| THE ERNAKULAM DISTRICT AGRI-HORTICULTURAL SOCIETY |                  |                                                     |                  |
|---------------------------------------------------|------------------|-----------------------------------------------------|------------------|
| BALANCE SHEET AS AT 31st MARCH, 2026              |                  |                                                     |                  |
| LIABILITIES                                       | Rs               | ASSETS                                              | Rs               |
| <b><u>CAPITAL FUND:</u></b>                       |                  | <b><u>FIXED ASSETS:</u></b>                         |                  |
| Opening Balance 3,17,935                          |                  | Plant & Machinery (Sch B)                           | 94,616           |
| Life Membership Fee 15,000                        | 3,32,935         |                                                     |                  |
| <b><u>RESERVES AND SURPLUS:</u></b>               |                  | <b><u>CURRENT ASSETS, LOANS &amp; ADVANCES:</u></b> |                  |
| Opening Balance 65,34,873                         |                  | GCDA Security Deposit 24-25 2,50,000                |                  |
| Less: Excess of Expenditure over Income -5,83,213 | 59,51,660        | TDS Receivable 30,057                               |                  |
|                                                   |                  | Unclaimed ITC - CGST 55,623                         |                  |
|                                                   |                  | Rent Deposit- Kaloor Stadium 1,40,304               |                  |
|                                                   |                  | Sundry Debtors 49,998                               |                  |
|                                                   |                  | Advance to Creditors 4,007                          | 5,29,989         |
|                                                   |                  | <b><u>DEPOSITS</u> (Sch A)</b>                      | 34,205           |
|                                                   |                  | <b><u>CASH &amp; BANK BALANCES:</u></b>             |                  |
|                                                   |                  | FD Dhanalaxmi Bank 2,870                            |                  |
|                                                   |                  | Dhanalaxmi Bank 17,25,047                           |                  |
|                                                   |                  | Bank of India (CFS) 46,043                          |                  |
|                                                   |                  | Cash in Hand- CFS 9,787                             |                  |
|                                                   |                  | Dhanalaxmi Bank 38,26,902                           |                  |
|                                                   |                  | Punjab & Sind Bank 3,184                            |                  |
|                                                   |                  | SBI 11,952                                          | 56,25,785        |
| <b>TOTAL</b>                                      | <b>62,84,595</b> | <b>TOTAL</b>                                        | <b>62,84,595</b> |

*This is the Balance Sheet referred to in our report of even date.*

**For Sunil Chandy & Co.**  
**Chartered Accountants**  
**FRN : 005211S**

**For The Ernakulam District Agri-horticultural Society**

**Sunil Chandy Eapen FCA**  
**(Partner)**  
**MN No:025116**  
**UDIN:**

**Place : Kochi**  
**Date:**

| THE ERNAKULAM DISTRICT AGRI-HORTICULTURAL SOCIETY                |                                   |           |        |                                   |           |
|------------------------------------------------------------------|-----------------------------------|-----------|--------|-----------------------------------|-----------|
| INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2026 |                                   |           |        |                                   |           |
| Expenditure                                                      |                                   | Rs        | Income |                                   | Rs        |
| To                                                               | Purchases                         | 25,67,400 | By     | Gross Receipts                    | 73,62,113 |
| "                                                                | Show Ground Expenses              | 8,02,381  | "      | Sponsorship                       | 2,75,000  |
| "                                                                | Cultural Programmes               | 2,22,700  | "      | Stall rent                        | 3,81,356  |
| "                                                                | Publicity & Advertisements        | 8,48,099  | "      | Interest received                 | 1,08,573  |
| "                                                                | Ground Rent                       | 27,98,000 | "      | Other Income                      | 22,904    |
| "                                                                | GST Expense                       | 1,50,339  | "      | Sundry Balances W/off             | 6,218     |
| "                                                                | Labour Charges                    | 3,81,100  | "      | Membership Fees                   | 4,500     |
| "                                                                | Printing & Stationery             | 62,476    | "      | Excess of Expenditure over Income | 5,83,213  |
| "                                                                | Rates & Taxes                     | 47,098    |        |                                   |           |
| "                                                                | Security & House Keeping          | 3,57,500  |        |                                   |           |
| "                                                                | Transportation and Travel Charges | 2,01,052  |        |                                   |           |
| "                                                                | AGM Expenses                      | 63,853    |        |                                   |           |
| "                                                                | Audit Fee                         | 25,000    |        |                                   |           |
| "                                                                | Bank Charges & Interest           | 11,253    |        |                                   |           |
| "                                                                | Electricity Charges               | 10,869    |        |                                   |           |
| "                                                                | Ground Insurance                  | 17,795    |        |                                   |           |
| "                                                                | Office Expenses                   | 19,060    |        |                                   |           |
| "                                                                | Rent- Stadium                     | 1,49,313  |        |                                   |           |
| "                                                                | Telephone & Internet Exp          | 400       |        |                                   |           |
| "                                                                | Depreciation                      | 8,190     |        |                                   |           |
| TOTAL                                                            |                                   | 87,43,878 | TOTAL  |                                   | 87,43,878 |

*This is the Income and Expenditure Account referred to in our report of even date*

**For Sunil Chandy & Co.**  
**Chartered Accountants**  
**FRN : 005211S**

**For The Ernakulam District Agri-horticultural Society**

**Sunil Chandy Eapen FCA**  
**(Partner)**  
**MN No:025116**  
**UDIN:**

**Place : Kochi**  
**Date:**

| THE ERNAKULAM DISTRICT AGRI-HORTICULTURAL SOCIETY                 |                    |                                              |                    |
|-------------------------------------------------------------------|--------------------|----------------------------------------------|--------------------|
| RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2026 |                    |                                              |                    |
| RECEIPTS                                                          | Rs                 | PAYMENTS                                     | Rs                 |
| <b>Opening Balance :</b>                                          |                    | Purchase of Plant, Seeds, Fertilizers & Pots | 25,67,400          |
| Dhanalaxmi Bank 58,870                                            |                    |                                              |                    |
| Punjab & Sind Bank 3,097                                          |                    | Show Ground Expenses 8,02,381                |                    |
| SBI 11,642                                                        | 73,609             | AGM Expenses 63,853                          |                    |
| Dhanalaxmi Bank FD 42,26,756                                      |                    | Audit Fee 25,000                             |                    |
| Dhanalaxmi Bank 9,75,759                                          |                    | Bank Charges & Interest 11,253               |                    |
| Bank of India (CFS) 44,853                                        |                    | Publicity & Advertisement expenses 8,48,099  |                    |
| Cash in Hand- CFS 1,018                                           | 52,48,386          | Electricity Charges 10,869                   |                    |
|                                                                   |                    | GST Expense 1,50,339                         |                    |
| Gross Receipts 73,62,113                                          |                    | Ground Insurance 17,795                      |                    |
|                                                                   |                    | Office Expenses 19,060                       |                    |
| Commercial Stall Rent 3,81,356                                    |                    | Rent- Stadium 1,49,313                       |                    |
| Sponsorship Fee 2,75,000                                          |                    | Telephone and Internet Expense 400           |                    |
| Interest Income 1,08,573                                          |                    | Cultural Programmes 2,22,700                 |                    |
| Membership Fee 4,500                                              |                    | Ground Rent 27,98,000                        |                    |
| Life Membership Fee 15,000                                        |                    | Labour Charges 3,81,100                      |                    |
| Donation Received 20,000                                          |                    | Printing & Stationery 62,476                 |                    |
| Other Income 2,904                                                |                    | Rates & Taxes 47,098                         |                    |
| Sundry Balances W/off 6,218                                       | 8,13,551           | Security & House Keeping 3,57,500            |                    |
|                                                                   |                    | Transportation & Travel Charges 2,01,052     |                    |
| Unclaimed ITC - CGST 10,189                                       |                    | TDS Receivable 11,301                        |                    |
| Rent Advance 8,00,000                                             |                    | Increase in Fixed Asset 52,661               |                    |
| Decrease in Creditors 1,17,273                                    |                    | Increase in Debtors 14,598                   | 62,46,848          |
| Decrease in Duties and Taxes 14,911                               |                    |                                              |                    |
|                                                                   |                    | <b>Closing Balance :</b>                     |                    |
|                                                                   |                    | Dhanalaxmi Bank 38,26,902                    |                    |
|                                                                   |                    | Punjab & Sind Bank 3,184                     |                    |
|                                                                   |                    | SBI 11,952                                   | 38,42,038          |
|                                                                   |                    | Dhanalaxmi Bank FD 2,870                     |                    |
|                                                                   |                    | Dhanalaxmi Bank 17,25,047                    |                    |
|                                                                   |                    | Bank of India (CFS) 46,043                   |                    |
|                                                                   |                    | Cash in Hand- CFS 9,787                      | 17,83,747          |
| <b>TOTAL</b>                                                      | <b>1,44,40,033</b> | <b>TOTAL</b>                                 | <b>1,44,40,033</b> |

**Schedule A**

| <b>Deposits</b>      | <b>Rs</b>     |
|----------------------|---------------|
| Electricity Deposits | 6,150         |
| Telephone Deposits   | 5,055         |
| Water Deposits       | 23,000        |
| <b>TOTAL</b>         | <b>34,205</b> |

**Fixed Assets (Schedule B)**

| <b>THE ERNAKULAM DISTRICT AGRI-HORTICULTURAL SOCIETY (FLOWER SHOW)</b> |                        |                              |                      |                 |             |                     |                    |
|------------------------------------------------------------------------|------------------------|------------------------------|----------------------|-----------------|-------------|---------------------|--------------------|
| <b>FIXED ASSET SCHEDULE FOR THE YEAR ENDED 31ST MARCH, 2026</b>        |                        |                              |                      |                 |             |                     |                    |
|                                                                        | <b>Opening<br/>WDV</b> | <b>Additions/(Deletions)</b> |                      | <b>Total</b>    | <b>Rate</b> | <b>Depreciation</b> | <b>Closing WDV</b> |
|                                                                        |                        | <b>&gt; 6 Months</b>         | <b>&lt; 6 Months</b> |                 |             |                     |                    |
| Currency Counting Machine                                              | 6,290                  |                              |                      | 6,290           | 15%         | 944                 | 5,347              |
| Ceiling Fan                                                            | 3,480                  |                              |                      | 3,480           | 15%         | 522                 | 2,958              |
| Flower Stand                                                           | 40,375                 |                              | 50,500               | 90,875          | 10%         | 6,563               | 84,313             |
| V Guard Induction cooker                                               |                        |                              | 2,161                | 2,161           | 15%         | 162                 | 1,999              |
| <b>Total</b>                                                           | <b>50,145</b>          |                              | <b>52,661</b>        | <b>1,02,806</b> |             | <b>8,190</b>        | <b>94,616</b>      |