

Trichur Corporation Electricity Department
Balance Sheet as on 31.03.2025

PARTICULARS	SCHE DULE NO.	As at 31.03.2025	As at 31.03.2024
SOURCES OF FUNDS			
(1) Owner's Funds		<u>96,48,69,067</u>	<u>84,11,28,698</u>
Capital Account		40,40,60,306	40,40,60,306
Reserves & Surplus	1	56,08,08,761	43,70,68,392
(2) Consumer Contribution		<u>8,31,02,234</u>	<u>7,28,73,806</u>
TOTAL		1,04,79,71,302	91,40,02,504
APPLICATION OF FUNDS			
(1) Net Fixed Assets		<u>34,02,87,060</u>	<u>31,20,77,551</u>
(a) Gross Block	2	75,21,98,344	70,63,73,641
(b) Less : Accumulated Depreciation	2	41,19,11,284	39,42,96,090
(c) Net Block	2	<u>34,02,87,060</u>	<u>31,20,77,551</u>
(d) Capital Work in Progress			
(2) Current Assets, Loans & Advances		<u>1,57,52,55,973</u>	<u>1,49,38,39,711</u>
(a) Inventories	3	30,02,708	49,85,084
(b) Sundry Debtors		19,64,52,825	18,66,38,142
Less : Provision for Doubtful Debts		-	-
Net Sundry debtors		19,64,52,825	18,66,38,142
(c) Loans and Advances	4	83,73,91,556	71,97,78,375
(d) Interest Accrued on Investments		3,42,50,625	1,75,79,938
(e) Cash and Bank Balance		50,41,58,259	56,48,58,172
Less : Current Liabilities and Provisions	5	<u>86,75,71,731</u>	<u>89,19,14,758</u>
Net Current Assets		70,76,84,242	60,19,24,953
TOTAL		1,04,79,71,302	91,40,02,504

As per the Books and Accounts produced before me

Date: 30-09-2025

Place: Thrissur

UDIN: 25201525BMIVER9562

for NAMBOODIRI ASSOCIATES
Chartered Accountants
Firm Registration No. 005824S

CA. C.S. NARAYANAN NAMBOODIRI
Proprietor
Membership No. 201525



Trichur Corporation Electricity Department			
Income & Expenditure as on 31.03.2025			
PARTICULARS	SCHEDULE NO.	Year Ended 31st March 2025	Year Ended 31st March 2024
INCOME			
Revenue from Sale of Power	6	1,60,22,58,932	1,51,72,20,140
Other Income	7	5,90,64,913	6,04,98,129
TOTAL INCOME		1,66,13,23,845	1,57,77,18,269
EXPENDITURE			
Purchase of Power - Bulk Supply		1,39,93,79,144	1,34,35,78,668
Employee Costs	8	12,37,97,665	11,57,62,962
Repairs & Maintenance Expenses	9	1,69,41,985	1,15,61,960
Administration and General Expenses	10	3,48,20,372	3,03,28,001
Depreciation	2	1,76,15,195	2,22,25,637
Interest and Finance Charges	11	3,13,49,859	2,95,44,663
Provisions		1,27,50,000	1,27,50,000
TOTAL EXPENDITURE		1,63,66,54,219	1,56,57,51,892
Net Profit / (Loss) for the period		2,46,69,625	1,19,66,377
Return on equity		1,31,56,206	1,41,00,942
Balance carried forward to Balance Sheet		1,15,13,419	(21,34,565)

As per the Books and Accounts produced before me

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Proprietor
Membership No. 201525



Trichur Corporation Electricity Department		
Cash Flow Statement for the year ended 31.03.2025		
Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
A. Cash flow from operating activities		
Net Profit / (Loss) before tax	2,46,69,625	1,19,66,377
Adjustment for :		
Depreciation	1,76,15,195	2,28,07,567
Interest Income	(3,08,47,092)	(3,78,41,040)
Non-Operating Interest Expenses	-	-
Operating profit / (loss) before working capital changes	1,14,37,728	(30,67,096)
Changes in Working Capital		
(Increase)/Decrease in Inventories	19,82,376	(57,527)
(Increase)/Decrease in Debtors	(98,14,683)	(79,44,225)
(Increase)/Decrease in Loans & Advances	(11,76,13,181)	91,57,669
Increase/(Decrease) in Trade Payables & Provisions	(2,43,43,027)	8,10,81,547
(Increase)/Decrease in Interest Accrued on Investment	(1,66,70,687)	1,50,55,800
Cash Generated from Operations	(15,50,21,474)	9,42,26,169
Less : Direct taxes paid	-	-
Income Tax / Fringe Benefit Tax / Wealth Tax	-	-
Net Cash flow from Operating Activities	(15,50,21,474)	9,42,26,169
B. Cash flow from Investing Activities		
(Increase)/Decrease in Fixed Assets	(4,58,24,703)	(80,75,418)
(Increase)/Decrease in CWIP		
Interest earned on Investments	3,08,47,092	3,78,41,040
Net Cash flow from Investing Activities	(1,49,77,611)	2,97,65,623
C. Cash flow from Financing Activities		
Increase / (Decrease) in Capital	1,02,28,428	23,64,820
Increase / (Decrease) in Reserves	9,90,70,744	(10,17,27,943)
Net Cash flow from Financing Activities	10,92,99,172	(9,93,63,123)
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	(6,06,99,913)	2,46,28,669
Opening Balance of Cash and Cash Equivalents	56,48,58,172	54,02,29,503
Closing Balance of Cash and Cash Equivalents	50,41,58,259	56,48,58,172

As per the Books and Accounts produced before me

Date: 30-09-2025

Place: Thrissur

UDIN: 25201525BMIVER9562

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SCHEDULE - 1
Reserves and surplus

SI No.	Particulars	Year Ended 31st March 2025		Year Ended 31st March 2024	
1	Opening Reserves and surplus	43,70,68,392		52,68,29,957	
2	Add profit /-Loss	1,15,13,419		(21,34,565)	
3	Less Adjustments	3,81,90,705	48,67,72,516	(8,76,27,000)	43,70,68,392
	<u>Revaluation reserve</u>				
	Opening balance	-		-	
	(+) addition on revaluation	7,60,44,033			
	(-) Write off of revaluation based on useful life	<u>2007788.004</u>	7,40,36,245	-	-
4	Closing balance of Reserves and surplus		56,08,08,761		43,70,68,392



SCHEDULE - 2
FIXED ASSETS

Description of Assets	GROSS BLOCK					DEPRECIATION BLOCK					NET BLOCK		
	Opening as on 01-04-2024	Adjustment for re-valuation	Additions during 2024-25	Deductions during 2024-25	Write off of revaluation based on useful life	Closing as on 31-03-2025	Opening as on 01-04-2024	Depreciation adjustment for re-valuation	Depreciation for the year	Deductions during 2024-25	Closing as on 31-03-2025	Closing as on 31-03-2025	Opening as on 01-04-2024
Land and Development Building	23,39,191.14	-	-	-	-	23,39,191.14	42,46,487.52	-	2,58,735.11	-	23,39,191.14	23,39,191.14	23,39,191.14
Plant & Machinery	33,91,25,540.53	2,94,76,137.34	63,15,933.49	42,98,786.90	7,78,170.03	36,98,40,654.43	17,11,32,412.37	-	87,28,968.87	-	17,98,61,381.24	18,99,79,273.19	77,46,560.19
Underground Lines(Cables)	8,00,94,675.28	4,65,24,937.44	13,030.74	22,53,514.67	12,28,258.35	12,31,30,870.44	3,79,18,519.00	-	21,08,166.31	-	4,00,26,685.31	8,31,24,185.13	16,79,93,128.16
Overhead Lines (Lines)	16,86,32,220.88	(3,25,06,637.98)	60,05,790.81	27,91,400.36	-	13,93,39,973.35	11,66,68,641.55	-	26,02,967.14	-	11,92,71,608.69	2,00,68,364.66	4,21,76,156.29
vehicles	33,67,762.00	-	20,00,000.00	-	-	73,67,762.00	51,26,093.08	-	75,649.42	-	52,01,742.50	21,66,019.50	5,19,63,579.33
furniture	34,61,312.28	0.00	1,20,699.00	-	-	35,82,011.28	13,85,257.76	-	1,20,242.86	-	17,05,500.61	18,76,310.66	2,41,668.92
Office Equipments	1,39,08,967.91	42,958.29	5,35,919.00	-	1,359.63	1,44,86,485.57	1,00,24,325.49	-	2,57,463.26	-	1,02,81,788.75	42,04,696.82	18,76,054.52
IT Equipments	1,34,86,894.16	(4,000)	8,39,322.00	-	-	1,43,26,216.16	1,07,26,409.83	-	4,51,230.96	-	1,11,77,640.79	31,48,575.37	38,84,642.42
meter	6,42,65,446.34	(47,86,481.00)	23,05,720.00	-	-	6,17,84,685.34	3,34,84,928.12	-	28,60,643.50	-	3,63,45,571.62	2,54,39,113.72	3,07,80,518.22
software	36,98,583.00	-	2,88,864.00	-	-	39,87,447.00	33,83,015.03	-	1,51,127.28	-	35,34,142.31	4,33,304.69	3,15,567.97
TOTAL	70,63,73,641.22	3,87,50,914.08	1,84,25,279.04	93,43,701.93	20,07,788.00	75,21,98,344.41	39,42,96,089.75	-	1,76,15,194.71	-	41,19,11,284.46	34,02,87,059.95	31,20,77,551.47



**SCHEDULE - 3
INVENTORIES**

SI NO	Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
1	Opening Balance of Inventory	49,85,084	49,27,558
2	Add : Purchase during the year	1,22,55,445	1,33,50,208
3	Less : Consumption, charged to Corporation Current Account and Capitalization during the year	1,42,37,821	1,32,92,682
4	Closing Balance of Inventory	30,02,708	49,85,084

SCHEDULE - 4

LOANS AND ADVANCES

SI NO	Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
1	Security Deposit with KSEB	11,34,95,625	9,86,46,585
2	Festival Advance	-	12,000
3	Advance given for Cable Laying Works	5,70,734	23,31,244
4	Corporation Current Account	68,19,27,516	58,91,56,192
5	Imprest Advance to Employees	1,67,744	1,51,994
6	Meter rent receivable from KSEB	1,51,540	1,38,460
7	Small Hydel Project (Receivable from EMC)	3,82,50,000	2,22,75,000
8	Legal Fee Deposit	50,000	1,07,000
9	Other Receivables	7,87,620	4,80,575
10	Pole rental charges recievable	19,90,777	64,79,325
	TOTAL	83,73,91,556	71,97,78,375



SCHEDULE - 5
CURRENT LIABILITIES AND PROVISIONS

SI No	Particulars	As at 31.03.2025	As at 31.03.2024
1	Security Deposits	46,07,45,527	44,57,13,521
2	EMD	2,29,39,750	1,14,81,020
3	Liability for KSEB's Bulk Supply Bill	13,18,11,912	12,97,67,280
4	Liability for Solar Project Installation Pending Payment	12,41,890	24,38,252
5	Liability for Purchase bills pending for payment	30,59,325	6,47,036
6	Liability for Salary Payable	93,48,819	96,59,534
7	Liability for Vehicle Hiring charges Payable	-	1,17,079
8	Liability for Section 3 Duty	17,62,466	25,94,889
9	Liability for Section 4 Duty	94,03,215	8,12,89,935
10	Liability for Section 5 Duty	17,315	9,124
11	Liability for Thermal / Fuel Charges	25,28,385	39,19,801
12	Liability for HT Surcharge	1,17,276	1,16,136
13	Liability for Unpaid Interest on Security Deposit	3,71,59,010	3,35,61,715
14	Provision for Salary Pay revision	12,37,30,373	11,09,80,373
15	Provision for Loss by Theft	49,25,664	49,25,664
16	Interest on Security Deposit - Accrued but not due	3,13,49,859	2,95,44,767
17	Retention	1,46,726	1,40,000
18	Liability For Solar Registration Fee Collected	63,75,959	38,10,819
19	Liability For Solar EC Payable	48,65,294	26,87,317
20	Liability for Stale Cheque	5,29,846	5,29,846
21	Other Liabilities	22,36,914	38,79,707
22	Liability for consultation charges	1,20,000	-
23	Return on equity payable	1,31,56,206	1,41,00,942
	TOTAL	86,75,71,731	89,19,14,758



SCHEDULE - 6
REVENUE FROM SALE OF POWER

SI No	Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
1	Domestic	30,82,44,208	28,99,65,001
2	Non-Domestic	1,26,06,33,953	1,19,59,73,405
3	Agricultural	2,54,860	2,46,825
4	Industry	2,56,61,354	2,42,26,125
5	Street Lights	65,58,214	58,51,134
6	Self Consumption	9,06,343	9,57,650
	TOTAL	1,60,22,58,932	1,51,72,20,140

SCHEDULE - 7
OTHER INCOME

SI No	Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
1	Interest Income on Deposits with Banks	2,35,04,679	3,14,86,286
2	Interest Income on Security Deposit with KSEB	73,42,413	63,54,754
3	Penal Interest Income (Late Payment Charges received)	79,14,985	68,94,211
4	Collection Charges on Section 4 Duty and HT Surcharge	13,06,321	12,49,126
5	Income from Poles - Rent	41,69,691	52,58,306
6	Anti Power Theft Squad Penalty	2,75,028	1,27,160
7	Other penalties (u/s 127,135,152)	13,000	5,47,860
8	Miscellaneous Income	35,71,924	28,85,579
9	Meter Rent	46,96,119	48,75,769
10	Solar Energy application fees and connectivity Fees	4,99,975	8,19,078
11	Power Allocation Fees Income	10,000	
12	Sale of Old Material	57,60,578	
13	Special Meter Reading Charges	200	
	TOTAL	5,90,64,913	6,04,98,129



**SCHEDULE - 8
EMPLOYEE COST**

SI No	Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
1	Salary	7,52,21,081	7,22,23,918
2	Wages	2,42,37,373	1,92,51,960
3	Pension Contribution	80,05,799	85,48,254
4	Earned Leave Surrendered	61,85,716	72,68,559
5	Allowances	57,69,746	56,66,195
6	Grade promotion Arrears	43,77,950	28,04,076
7	Professional tax	-	
	TOTAL	12,37,97,665	11,57,62,962

**SCHEDULE - 9
REPAIRS & MAINTANENCE COST**

SI No	Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
1	Stores Consumption	41,79,992	92,19,291
2	Other R & M Cost	1,27,61,993	23,42,669
	TOTAL	1,69,41,985	1,15,61,960

**SCHEDULE - 10
ADMINISTRATION & GENERAL EXPENSES**

SI No	Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
1	Other Administration & General Expens	1,61,94,110	1,47,24,530
2	Section 3 Duty	1,69,81,519	98,44,822
3	Rent for the year		
	i) Buildings	7,38,400	48,01,000
4	Self Consumption	9,06,343	9,57,650
	TOTAL	3,48,20,372	3,03,28,001

**SCHEDULE - 11
INTEREST AND FINANCE CHARGES**

SI No	Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
1	Interest on Security Deposit	3,13,49,859	2,95,44,663
	TOTAL	3,13,49,859	2,95,44,663

