

Trichur Corporation Electricity Department			
Balance Sheet as on 31.03.2026			
PARTICULA	SCHEDULE	As at 31.03.2026	As at 31.03.2025
SOURCES OF FUNDS		1,09,73,28,946	1,07,52,17,603
(1) Owner's Funds			
Capital Account		40,40,60,306	40,40,60,306
Reserves & Surplus	1	69,32,68,640	67,11,57,297
(2) Consumer Contribution		13,98,80,533	9,00,74,216
TOTAL		1,23,72,09,479	1,16,52,91,819
APPLICATION OF FUNDS		40,75,62,505	34,02,87,060
(1) Net Fixed Assets			
(a) Gross Block	2	84,75,39,139	75,21,98,344
(b) Less : Accumulated	2	43,99,76,634	41,19,11,284
(c) Net Block	2	40,75,62,505	34,02,87,060
(d) Capital Work in Progress			
(2) Current Assets, Loans & Advances		1,76,68,52,606	1,67,94,13,756
(a) Inventories	3	34,63,340	26,44,577
(b) Sundry Debtors		21,33,89,720	19,61,79,969
Less : Provision for Doubtful Debts		-	-
Net Sundry debtors		21,33,89,720	19,61,79,969
(c) Loans and Advances	4	1,03,82,92,563	94,21,80,325
(d) Interest Accrued on Investments		2,13,44,708	3,42,50,625
(e) Cash and Bank Balance	5	49,03,62,274	50,41,58,260
Less : Current Liabilities and Provisions	6	93,72,05,633	85,44,08,997
Net Current Assets		82,96,46,974	82,50,04,759
TOTAL		1,23,72,09,479	1,16,52,91,819

As per the books and accounts produced before me

Date: 22.09.2026

Place: THRISSUR

For M/s A J Mohan and Associates

Chartered Accountants

FRN: 002468N



Arya C Jayan

CA Arya C Jayan

Partner

Membership No – 276229

UDIN: 26276229OEFXDO4803

Trichur Corporation Electricity Department			
Income & Expenditure as on 31.03.2026			
PARTICULARS	SCHEDULE NO.	Year Ended 31st March 2026	Year Ended 31st March 2025
INCOME			
Revenue from Sale of Power	7	1,60,65,20,843	1,60,22,58,932
Other Income	8	6,24,89,700	5,90,64,913
TOTAL INCOME		1,66,90,10,543	1,66,13,23,845
EXPENDITURE			
Purchase of Power - Bulk Supply		1,39,09,42,409	1,39,93,79,144
Employee Costs	9	12,79,17,408	12,37,97,665
Repairs & Maintenance Expenses	10	74,61,544	1,69,41,985
Administration and General Expenses	11	2,88,24,496	3,48,22,244
Depreciation		2,80,65,350	1,76,15,195
Interest and Finance Charges	12	3,09,37,994	3,13,49,859
Provisions for salary		1,27,50,000	1,27,50,000
Provision for DA Arrears		2,00,00,000	-
TOTAL EXPENDITURE		1,64,68,99,200	1,63,66,56,091
Net Profit / (Loss) for the period		2,21,11,343	2,46,67,753
Return on equity		-	-
Balance carried forward to Balance Sheet		2,21,11,343	2,46,67,753

As per the books and accounts produced before me

Date: 22.09.2026

Place: Thrissur

For M/s A J Mohan and Associates

Chartered Accountants

FRN: 002468N



Arya C Jayan

CA Arya C Jayan

Partner

Membership No – 276229

UDIN:26276229OEFXDO4803

SCHEDULE - 1
Reserves and surplus

Sl No.	Particulars	Year Ended 31st March 2026		Year Ended 31st March 2025	
1	Opening Reserves and surplus	59,71,21,052		53,49,86,995	
2	Add profit /-Loss	2,21,11,342		2,46,67,753	
3	Less Adjustments	-	61,92,32,395	3,74,66,304	59,71,21,052
	<u>Revaluation reserve</u>				
	Opening balance	7,40,36,245		-	
	(+) addition on revaluation	-		7,60,44,033	7,40,36,245
	(-) Write off of revaluation based on useful life	-	7,40,36,245.00	20,07,788.004	
4	Closing balance of Reserves and surplus		69,32,68,640		67,11,57,297

**SCHEDULE - 2
FIXED ASSETS**

Sl No.	Description of Assets	GROSS BLOCK						DEPRECIATION BLOCK					NET BLOCK	
		Opening as on 01-04-2025	Adjustment for re-valuation	Additions during 2025-26	Deductions during 2025-26	Write off of revaluation based on useful life	Closing as on 31-03-2026	Opening as on 01-04-2025	Depreciation adjustment for re-valuation	Depreciation for the year	Deductions during 2025-26	Closing as on 31-03-2026	Closing as on 31-03-2026	Opening as on 01-04-2025
1	Land Development	23,39,191.14	-	-	-	-	23,39,191.14	-	-	-	-	-	23,39,191.14	23,39,191.14
2	Building	1,19,93,047.70	-	-	-	-	1,19,93,047.70	45,05,222.63	-	4,00,568.00	-	49,05,790.63	70,87,257.07	74,87,825.08
3	Plant & Machinery	36,98,40,654.43	-	9,19,208.00	-	-	37,07,59,862.43	17,98,61,381.24	-	1,35,29,090.00	-	19,33,90,471.24	17,73,69,391.19	18,99,79,273.19
4	Underground Lines(Cables)	12,31,50,870.44	-	9,95,731.00	-	-	12,41,46,601.44	4,00,26,685.31	-	31,16,896.00	-	4,31,43,581.31	8,10,03,020.13	8,31,24,185.13
5	Overhead Lines (Lines)	13,93,39,973.35	-	29,01,183.00	-	-	14,22,41,156.35	11,92,71,608.69	-	39,52,310.00	-	12,32,23,918.69	1,90,17,237.66	2,00,68,364.66
6	Vehicles	73,67,762.00	-	26,53,488.00	-	-	1,00,21,250.00	52,01,742.50	-	2,79,740.00	-	54,81,482.50	45,39,767.50	21,66,019.50
7	Furniture	35,82,011.28	-	27,52,119.00	-	-	63,34,130.28	17,05,500.61	-	1,88,107.00	-	18,93,607.61	44,40,522.67	18,76,510.66
8	Office Equipments	1,44,86,485.57	-	44,485.00	-	-	1,45,30,970.57	1,02,81,788.75	-	3,92,887.00	-	1,06,74,675.75	38,56,294.82	42,04,696.82
9	IT Equipments	1,43,26,216.16	-	16,992.00	-	-	1,43,43,208.16	1,11,77,640.79	-	21,08,558.31	-	1,32,86,199.10	10,57,009.06	31,48,575.37
10	Meter	6,17,84,685.34	-	43,74,272.00	-	-	6,61,58,957.34	3,63,45,571.62	-	35,71,079.00	-	3,99,16,650.62	2,62,42,306.72	2,54,39,113.72
11	Software	39,87,447.00	-	72,810.00	-	-	40,60,257.00	35,34,142.31	-	5,26,114.69	-	40,60,257.00	-	4,53,304.69
12	Tools and Equipments	-	-	7,64,901.00	-	-	7,64,901.00	-	-	-	-	-	7,64,901.00	-
13	CWIP-110KV SS	-	-	5,34,40,532.00	-	-	5,34,40,532.00	-	-	-	-	-	5,34,40,532.00	-
14	CWIP-HT UG	-	-	1,55,46,634.00	-	-	1,55,46,634.00	-	-	-	-	-	1,55,46,634.00	-
15	CWIP-LT ABC	-	-	78,85,511.00	-	-	78,85,511.00	-	-	-	-	-	78,85,511.00	-
16	CWIP-PMA	-	-	29,72,929.00	-	-	29,72,929.00	-	-	-	-	-	29,72,929.00	-
	TOTAL	75,21,98,344.41	-	9,53,40,795.00	-	-	84,75,39,139.41	41,19,11,284.45	-	2,80,65,350.00	-	43,99,76,634.45	40,75,62,504.96	34,02,87,059.96

SCHEDULE - 3
INVENTORIES

SI NO	Particulars	Year Ended 31st March 2026	Year Ended 31st March
1	Opening Balance of Inventory	26,44,578	46,26,953
2	Add : Purchase during the year	8,18,762	26,59,605
3	Less : Consumption, charged to Corporation Current Account and Capitalization during the year	-	46,41,981
4	Closing Balance of Inventory	34,63,340	26,44,577

SCHEDULE - 4
LOANS AND ADVANCES

SI NO	Particulars	Year Ended 31st March 2026	Year Ended 31st March
1	Security Deposit with KSEB	11,91,72,000	11,34,95,625
2	Festival Advance	-	-
3	Advance given for Cable Laying Works	5,70,734	5,70,734
4	Corporation Current Account	87,77,24,007	78,84,56,458
5	Imprest Advance to Employees	17,42,138	1,67,744
6	Meter rent receivable from KSEB	-	1,51,540
7	Small Hydel Project (Receivable from EMC)	3,82,50,000	3,82,50,000
8	Legal Fee Deposit	50,000	50,000
9	Other Receivables	5,05,581	7,87,620
10	Pole rental charges recievable	2,50,604	2,50,604
11	Other Deposits(Work Deposits)	27,500	-
	TOTAL	1,03,82,92,563	94,21,80,325

SCHEDULE - 5
Cash and Bank Balance

SI NO	Particulars	Year Ended 31st March 2026	Year Ended 31st March
1	Cash in Hand	7,52,698	5,72,471
2	Bank Accounts	2,37,82,322	3,35,67,989
3	Fixed Deposits	46,58,27,254	47,00,17,800
	TOTAL	49,03,62,274	50,41,58,260

SCHEDULE - 6
CURRENT LIABILITIES AND PROVISIONS

SI No	Particulars	As at 31.03.2026	As at 31.03.2025
1	Security Deposits	48,06,91,628	46,07,45,527
2	EMD	2,35,78,401	2,29,39,750
3	Liability for KSEB's Bulk Supply Bill	13,20,18,794	13,18,11,912
4	Liability for Solar Project Installation Pending Payment	-	12,41,890
5	Liability for Purchase bills pending for payment	5,15,264	29,27,553
6	Liability for Employee cost Payable	96,62,850	93,48,819
7	Liability for Vehicle Hiring charges Payable	-	-
8	Liability for Section 3 Duty	14,04,216	17,62,466
9	Liability for Section 4 Duty	74,13,361	94,03,215
10	Liability for Section 5 Duty	8,747	17,315
11	Liability for Thermal / Fuel Charges	12,05,492	25,28,385
12	Liability for HT Surcharge	20,818	1,17,276
13	Liability for Unpaid Interest on Security Deposit	9,77,33,188	6,85,08,869
14	Provision for Salary Pay revision	15,64,80,373	12,37,30,373
15	Provision for Loss by Theft	49,25,664	49,25,664
17	Retension	1,32,670	1,46,726
18	Liability For Solar Registration Fee Collected	89,99,321	67,48,242
19	Liability For Solar EC Payable	86,88,607	48,65,294
20	Liability for Stale Cheque	5,29,846	5,29,846
21	Other Liabilities	30,74,392	19,89,875
22	Meter rent payable to KSEB	2,000	-
23	Liability for consultation charges	1,20,000	1,20,000
	TOTAL	93,72,05,633	85,44,08,997

SCHEDULE - 7 REVENUE FROM SALE OF POWER

Sl No	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
1	Domestic	28,97,38,351	30,82,44,208
2	Non-Domestic	1,28,13,13,203	1,26,06,33,953
3	Agricultural	2,40,127	2,54,860
4	Industry	2,75,88,926	2,56,61,354
5	Street-Lights	67,45,090	65,58,214
6	Self-consumption	8,95,146	9,06,343
	TOTAL	1,60,65,20,843	1,60,22,58,932

SCHEDULE - 8 OTHER INCOME

Sl No	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
1	Interest Income on Deposits with Banks	3,58,04,423	2,35,04,679
2	Interest Income on Security Deposit with KSEB	76,84,686	73,42,413
3	Penal Interest Income (Late Payment Charges	59,54,332	79,14,985
4	Collection Charges on Section 4 Duty and HT Surcharge	13,15,043	13,06,321
5	Income from Poles - Rent	24,47,890	41,69,691
6	Anti Power Theft Squad Penalty	-	2,75,028
7	Other penalties (u/s 127,135,152)	4,28,840	13,000
8	Miscellaneous Income	36,08,170	35,71,924
9	Meter Rent	46,89,366	46,96,119
10	Solar Energy application fees and connectivity Fees	5,34,100	4,99,975
11	Power Allocation Fees Income	10,000	10,000
12	Sale of Old Material	-	57,60,578
13	Special Meter Reading Charges	700	200
14	Sec 4 duty	-	
16	Interest on pension transfers	12,150	
	TOTAL	6,24,89,700	5,90,64,913

SCHEDULE - 9 EMPLOYEE COST

SI No	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
1	Salary	7,70,56,201	7,52,21,081
2	Wages	2,87,89,084	2,62,25,063
3	Pension Contribution	70,74,400	80,05,799
4	Earned Leave Surrendered	85,58,730	61,85,716
5	Allowances	48,83,371	36,11,940
6	Grade promotion Arrears	14,13,558	43,77,950
7	Stipend	1,35,564	1,70,116
8	Pension arrear	6,500	-
	TOTAL	12,79,17,408	12,37,97,665

**SCHEDULE - 10
REPAIRS & MAINTANENCE COST**

SI No	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
1	Stores Consumption	-	41,79,992
2	Other R & M Cost	74,61,544	1,27,61,993
	TOTAL	74,61,544	1,69,41,985

SCHEDULE - 11 ADMINISTRATION & GENERAL EXPENSES

SI No	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
1	Other Administration & General	92,28,811	1,61,95,982
2	Section 3 Duty	1,65,57,571	1,69,81,519
3	Rent for the year		
	i) Buildings	7,44,000	7,38,400
4	Self Consumption	8,95,146	9,06,343
5	Sales return-old material	13,98,968	
	TOTAL	2,88,24,496	3,48,22,244

SCHEDULE - 12 INTEREST AND FINANCE CHARGES

SI No	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
1	Interest on Security Deposit	3,08,08,343	3,13,49,859
2	Interest on loan	1,29,651	-
	TOTAL	3,09,37,994	3,13,49,859