ANNOOR DENTAL COLLEGE & HOSPITAL

Affiliated to Kerala University of Health Sciences (KUHS)

ANNEXURE 1 – SL. NO. 12
ANNUAL REPORT & AUDIT REPORT DISCLOSURE

Institution Name:	**Annoor Dental College & Hospital, Muvattupuzha**
Statutory Mandate:	Annexure 1 – Sl. No. 12
Document Type:	Annual Academic & Financial Audit Report Links
Academic Years Covered:	2025–2026
Date of Publication:	November 2026

Institutional Annual Reports (Sl. No. 12.1)

Academic Year	Document Title	Official Portal / Document Link
2025–2026	Annual Institutional & Academic Report 2025–26	https://annoordentalcollege.org/reports/annual-report-2025-26.pdf

INDEPENDENT AUDITOR'S REPORT

To **Annoor Educational Trust, Muvattupuzha**

Opinion

We have audited the financial statements of Annoor Educational Trust, Muvattupuzha, (the entity), which comprise the balance sheet as at March 31st 2026, and the Income and Expenditure account, for the year then ended.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2026, and of its financial performance, for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For BALAN & CO.,
Chartered Accountants
FRN 000340 S

BALAN & CO. ★ ALUVA 683 101 ★ CHARTERED ACCOUNTANTS

P. Mohandas FCA
Partner, M. No. 021262
UDIN: 26021262AVTKHN6033

Place: Aluva
Date :19.10.2026

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ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Balance Sheet as at 31 March 2026

Particulars	Note	As At 31 March 2026	As At 31 March 2025
I Sources of Funds			
1 NPO Funds	3		
a. Unrestricted Funds		40,90,48,081	36,95,36,394
b. Restricted Funds			
		40,90,48,081	36,95,36,394
2 Non-current liabilities			
a. Long-term borrowings	4	13,92,025	56,42,885
b. Other long-term liabilities			
c. Long-term provisions			
		13,92,025	56,42,885
3 Current liabilities			
a. Short-term borrowings	4	26,26,865	28,40,037
b. Payables	5	51,96,913	21,99,289
c. Other current liabilities	6	1,48,31,841	1,54,44,100
d. Short-term provisions			
		2,26,55,619	2,04,83,426
Total		**43,30,95,725**	**39,56,62,705**
II Application of Funds			
1 Non-current assets			
a. Property, Plant and Equipment and Intangible assets	7		
i. Property, Plant and Equipment		14,25,63,631	13,87,76,060
ii. Intangible assets		13,63,641	2,80,884
iii. Capital work in progress		7,27,02,239	2,94,78,782
iv. Intangible asset under development			
b. Non-current investments		-	-
c. Long Term Loans and Advances	8	7,50,00,000	7,50,00,000
d. Other non-current assets	9	14,32,980	14,24,980
		29,30,62,490	24,49,60,706
2 Current assets			
a. Current investments		-	-
b. Inventories	10	6,31,401	6,45,795
c. Receivables	11	3,83,76,245	3,77,41,521
d. Cash and bank balances	12	9,84,37,744	10,70,09,322
e. Short Term Loans and Advances	8	12,68,996	41,75,709
f. Other current assets	13	13,18,848	11,29,653
		14,00,33,234	15,07,02,000
Total		**43,30,95,725**	**39,56,62,706**
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

In terms of our report attached.

For Balan & Co.,
Chartered Accountants
ICAI Firm registration number: 000340S

P.Mohandas FCA
Partner
Membership No. 021262

BALAN & CO ALUVA 683 101 CHARTERED ACCOUNTANTS

Aluva
Date : 19-10-2026

For ANNOOR DENTAL COLLEGE & HOSPITAL

T S Nooh
Chairman

T S Biniyamine
General Secretary

T S Rasheed
Treasurer

Muvattupuzha
Date : 19-10-2026

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Statement of Income and Expenditure for the year ended 31st March 2026

	Particulars	Note	Year ended 31 March 2026	Year ended 31 March 2025
I	**Income**			
	a. Donations and Grants			
	b. Fees from Rendering of Services	14	16,57,74,452	14,80,75,303
	c. Sale of Goods	15	18,17,272	17,78,825
			16,75,91,723	14,98,54,128
II	Other Income	16	4,17,04,996	3,41,95,320
III	Total Income (I+II)		**20,92,96,720**	**18,40,49,448**
IV	**Expenses:**			
	a. Material consumed/distributed	17	7,54,355	11,59,833
	b. Donations/contributions paid	18	-	-
	c. Employee benefits expense	19	7,46,15,335	6,62,48,587
	d. Depreciation and amortization expense	20	1,73,07,813	1,77,29,900
	e. Finance costs	21	4,39,972	6,77,762
	f. Administrative expenses	22	7,64,64,009	6,77,61,506
	g. Religion/charitable expenses	23	2,03,549	3,59,500
	Total expenses		**16,97,85,033**	**15,35,77,588**
V	Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)		3,95,11,687	3,04,71,860
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		3,95,11,687	3,04,71,860
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		**3,95,11,687**	**3,04,71,860**
	Appropriations Transfer to funds			
	Balance tansferred to General Fund		**3,95,11,687**	**3,04,71,860**

The accompanying notes are an integral part of the financial statements

In terms of our report attached.

For Balan & Co.,
Chartered Accountants
ICAI Firm registration number: 000340S

P.Mohandas FCA
Partner
Membership No. 021262

BALAN & CO. ALUVA 683 101 CHARTERED ACCOUNTANTS

Aluva
Date : 19-10-2026

For ANNOOR DENTAL COLLEGE & HOSPITAL

T S Nooh
Chairman

T S Biniyamine
General Secretary

T S Rasheed
Treasurer

Muvattupuzha
Date : 19-10-2026

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Notes forming part of the Financial Statements for the year ended 31st March, 2026

4 **Borrowings**

Particulars	As at March 31, 2026	2025
Secured		
Term loans		
from banks		
Bharat Benz -HDFC EMI A/C	-	5,91,461
from HDFC bank- BMW X5	40,18,890	64,49,261
Total (A)	40,18,890	70,40,722
Unsecured		
Loans repayable on demand		
Loans and advances from related parties	-	14,42,200
Total (B)	-	14,42,200
Total (A) + (B)	40,18,890	84,82,922
Long Term Borrowings	13,92,025	56,42,885
Short Term Borrowings	26,26,865	28,40,037
Total	**40,18,890**	**84,82,922**

5 **Payables**

Particulars	As at March 31, 2026	2025
Total outstanding dues of creditors other than micro, small and medium enterprises	51,96,913	21,99,289
Total payables	**51,96,913**	**21,99,289**

6 **Other current liabilities**

Particulars	As at March 31, 2026	2025
Statutory remittances	3,54,022	4,04,913
Expenses Payable	93,80,351	1,01,91,709
Other payables	50,97,468	48,47,478
Total	**1,48,31,841**	**1,54,44,100**

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Notes forming part of the Financial Statements for the year ended 31st March, 2026

8 **Loans and advances**

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured		
Advance tax and tax deducted at source		
GST input credit receivable	46,427	46,427
Balance with government authorities		
TDS - AY 2012-13	42,999	42,999
TDS - AY 2014-15	13,600	13,600
TDS AY 2020-21	430	430
TDS AY 2025-26	-	4,39,471
TDS AY 2026-27	4,88,258	-
TDS AY 2022-23	2,01,199	2,01,199
TCS AY 2019-20	15,950	15,950
Other loans and advances		
Land Advance	7,50,00,000	7,50,00,000
Advance to Suppliers	4,60,133	34,15,633
Annoor Educational Trust		
Total	7,62,68,996	7,91,75,709
Long Term Loans and Advances	7,50,00,000	7,50,00,000
Short Term Loans and Advances	12,68,996	41,75,709
Total	**7,62,68,996**	**7,91,75,709**

9 **Other non-current assets**

Particulars	As at March 31, 2026	As at March 31, 2025
Security Deposits		
Rent Security Depsoit	50,000	50,000
Electricity Depsoit	6,54,330	6,46,330
Other Security Depsoits	7,27,650	7,27,650
Others-Card Swiping not realised	1,000	1,000
Total	**14,32,980**	**14,24,980**

10 **Inventories**

Particulars	As at March 31, 2026	As at March 31, 2025
Finished Goods	6,31,401	6,45,795
Total	**6,31,401**	**6,45,795**

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Notes forming part of the Financial Statements for the year ended 31st March, 2026

11 **Receivables**

Particulars	As at March 31, 2026	2025
Receivables		
Others	3,83,76,245	3,77,41,521
Total	**3,83,76,245**	**3,77,41,521**

12 **Cash & Bank Balances**

Particulars	As at March 31, 2026	2025
Cash and cash equivalents		
Cash on Hand	11,11,920	27,77,023
Cash with Bank		
HDFC -14867620000013	5,68,819	2,52,776
On current accounts	1,91,58,297	3,50,51,412
	2,08,39,036	**3,80,81,210**
Other bank balances		
Bank Deposits		
Earmarked Bank Deposits		
Fixed deposits	7,75,98,708	6,89,28,112
	7,75,98,708	6,89,28,112
Total	**9,84,37,744**	**10,70,09,322**

13 **Other Assets**

Particulars	As at March 31, 2026	2025
Interest accrued but not due on deposits		
Interest accrued and due on deposits	11,86,790	9,98,088
Others		
Nikhil M R Salary Advance	10,000.00	10,000
Sheena Ajesh Salary Advance	7,000.00	
Nidhin CS Salary Advance	71,100	82,000
Salary Advance	-3,257	
Vaheeda Salary Advance	2,500	
Travelling & Purchase Advance	5,450	300
Interest Receivable on KSEB deposit	39,265	39,265
Total	**13,18,848**	**11,29,653**

Notes forming part of the Financial Statements for the year ended 31st March, 2026

14 Fees from Rendering of Services

Particulars	As at March 31, 2026	As at March 31, 2025
Admission Fees		
Tuition Fees	13,39,94,522	11,82,16,538
Special Fee	1,20,74,333	1,04,93,621
Hostel Fee	1,77,85,225	1,65,58,025
Exam Fees	57,824	1,03,489
Other Fees	18,62,548	27,03,630
Total	**16,57,74,452**	**14,80,75,303**

15 Sale of Goods/ Products

Particulars	As at March 31, 2026	As at March 31, 2025
Taxable Sales	18,17,272	17,78,825
Total	**18,17,272**	**17,78,825**

16 Other income

Particulars	As at March 31, 2026	As at March 31, 2025
Out Patient Charges	3,15,80,674	2,88,24,634
Satellite Clinic Income	1,48,630	2,10,330
Interest income	48,86,851	43,46,854
Bank Interest	-	-
Discount Received	-	1,32,951
Fine	-	9,725
Uniform Fee	-	1,740
Other Program income	36,79,985	-
Round Off	2,405	983
Creditors Written off	-	-
Other Income	14,06,452	6,68,103
Total	**4,17,04,996**	**3,41,95,320**

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Notes forming part of the Financial Statements for the year ended 31st March, 2026

17 Cost of Goods Sold

Particulars		As at March 31, 2026	2025
Inventory at the beginning of the year	**A**	6,45,795	9,98,980
Add: Purchases during the year			
Purchase Taxable		7,39,961	8,06,648
Less: Purchase Return/ Shortage			
Total Purchase	**B**	7,39,961	8,06,648
Less: Inventory at the end of the year	**C**	6,31,401	6,45,795
Cost of Goods Sold [A+B-C]	**I**	7,54,355	11,59,833

18 Donations/contributions paid

Particulars	As at March 31, 2026	2025
Other Donations		
Total	-	

19 Employee benefits expense

Particulars	As at March 31, 2026	2025
Salaries, wages, bonus and other allowances	7,31,24,592	6,47,47,539
Contribution to provident and other funds	14,90,743	15,01,048
Total	**7,46,15,335**	**6,62,48,587**

20 Depreciation and amortization expense

Particulars	As at March 31, 2026	2025
on tangible assets (Refer note 7)	1,70,72,881	1,76,65,438
on intangible assets (Refer note 7)	2,34,932	64,461
Total	**1,73,07,813**	**1,77,29,900**

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Notes forming part of the Financial Statements for the year ended 31st March, 2026

21 Finance cost

Particulars	As at March 31, 2026	2025
Interest expense - On Bank Loan	4,39,972	6,77,762
Total	**4,39,972**	**6,77,762**

22 Administrative Expenses

Particulars	As at March 31, 2026	2025
Advertisement and publicity	-	1,03,620
Auditor's remuneration	2,00,000	3,00,000
Bank Charge	98,373	20,128
College Expenses	23,97,912	20,35,582
Electricity Charges	16,01,890	20,52,660
Insurance	3,76,145	1,78,584
Conference Expense	2,04,290	60,190
Miscellaneous Expense	8,99,930	8,00,000
Evening Clinic Expences	19,81,786	25,57,121
Power and fuel	43,78,447	21,24,787
Printing & Stationary	2,25,228	1,89,349
Rates and Taxes	1,14,307	1,33,335
Rent	1,20,000	40,000
Repairs and maintenance	1,46,82,985	1,43,46,041
Travelling and entertainment expenses	9,41,987	10,83,897
Vehicle Running & Maintenance	3,29,830	2,56,130
Other expenses	4,79,10,898	4,14,80,083
Total	**7,64,64,009**	**6,77,61,506**

23 Religion/charitable expenses

Particulars	As at March 31, 2026	2025
Donation & Charity	2,03,549.00	3,59,500
Total	**2,03,549.00**	**3,59,500.00**

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 3 NPOs Funds

Sr. No.	Particulars	As at 1st April 2025 (Op. Balance)	Funds tfd/received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	**Unrestricted Funds**				
1	Capital Funds	-7,16,81,479	-	-	-7,16,81,479
2	General Funds	44,12,17,873	3,95,11,687	-	48,07,29,560
3	Designated Funds				-
	Total	**36,95,36,394**	**3,95,11,687**	**-**	**40,90,48,081**
(B)	**Restricted Funds**				
1	Corpus Funds	-	-	-	-
2	Designated Funds	-	-	-	-
	Total	**-**	**-**	**-**	**-**
Total		**36,95,36,394**	**3,95,11,687**	**-**	**40,90,48,081**
Previous Year					**-**

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

7 **Property, Plant and Equipment and Intangible Assets**

Particulars	Land	Building	Furniture & Fittings	Electrical Fittings	Plant & Machinery	Vehicles	Vehicles(10%)	Computer	Office Equipments	Books	Renewable	Intangible Asset	Total
At 1 April 2024	**2,92,27,885**	**5,75,16,561**	**1,06,56,200**	**44,00,439**	**26,48,944**	**1,21,06,660**	**40,58,723**	**14,99,902**	**1,85,73,874**	**40,83,445**	**35,91,648**	**1,70,345**	**14,85,34,626**
Additions													
Before Oct 3			95,958		11,12,200			91,780	17,29,153				**30,29,091**
After Oct 3			7,64,501		1,45,754			9,83,738	1,34,893	30,28,169		1,75,000	**52,32,055**
Deductions/Adjustments					8,929								**8,929**
As at 31.03.2025	**2,92,27,885**	**5,75,16,561**	**1,15,16,659**	**44,00,439**	**38,97,970**	**1,21,06,660**	**40,58,723**	**25,75,420**	**2,04,37,920**	**71,11,614**	**35,91,648**	**3,45,345**	**15,67,86,843**
At 1 April 2025	**2,92,27,885**	**5,17,64,905**	**1,04,03,218**	**39,60,395**	**33,24,206**	**1,02,90,661**	**36,52,851**	**17,42,000**	**1,73,82,349**	**48,72,602**	**21,54,989**	**2,80,884**	**13,90,56,944**
Additions													
Before Oct 3			5,48,784	44,514	8,49,858				6,87,874	2,78,749			**24,09,779**
After Oct 3	28,80,900		32,90,203	8,64,776	2,01,696	6,39,831		3,79,473	67,97,446	33,96,348		13,17,689	**1,97,68,362**
Deductions/Adjustments													-
As at 31.03.2026	**3,21,08,785**	**5,17,64,905**	**1,42,42,206**	**48,69,685**	**43,75,759**	**1,09,30,492**	**36,52,851**	**21,21,473**	**2,48,67,669**	**85,47,699**	**21,54,989**	**15,98,573**	**16,12,35,084**
Depreciation													
Rate	**-**	**10%**	**10%**	**10%**	**15%**	**15%**	**10%**	**40%**	**15%**	**40%**	**40%**	**25%**	
Additions	-	57,51,656	11,13,441	4,40,044	5,73,764	18,15,999	4,05,872	8,33,420	30,55,571	22,39,012	14,36,659	64,461	**1,77,29,900**
Deductions/Adjustments													-
As at 31.03.2025	**-**	**57,51,656**	**11,13,441**	**4,40,044**	**5,73,764**	**18,15,999**	**4,05,872**	**8,33,420**	**30,55,571**	**22,39,012**	**14,36,659**	**64,461**	**1,77,29,900**
Rate	**-**	**10%**	**10%**	**10%**	**15%**	**15%**	**10%**	**40%**	**15%**	**40%**	**40%**	**25%**	
Additions	-	51,76,490	12,59,710	4,43,730	6,41,237	15,91,586	3,65,285	7,72,694	32,20,342	27,39,810	8,61,996	2,34,932	**1,73,07,813**
Deductions/Adjustments													-
As at 31.03.2026	**-**	**51,76,490**	**12,59,710**	**4,43,730**	**6,41,237**	**15,91,586**	**3,65,285**	**7,72,694**	**32,20,342**	**27,39,810**	**8,61,996**	**2,34,932**	**1,73,07,813**
As at 31.03.2025	2,92,27,885	5,17,64,905	1,04,03,218	39,60,395	33,24,206	1,02,90,661	36,52,851	17,42,000	1,73,82,349	48,72,602	21,54,989	2,80,884	13,90,56,944
As at 31.03.2026	3,21,08,785	4,65,88,414	1,29,82,495	44,25,955	37,34,522	93,38,905	32,87,565	13,48,778	2,16,47,327	58,07,889	12,92,993	13,63,641	14,39,27,272

Capital Work in Progress	31.03.2025	31.03.2026
Opening Balance	1,51,55,904	2,94,78,782
Add: Additions during the year	1,43,22,878	4,32,23,457
Less: Capitalized during the year	-	-
Closing Balance	2,94,78,782	7,27,02,239

Intangible assets under development	31.03.2026	31.03.2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-

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ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Balance Sheet as at 31 March 2026

Particulars	Note	As At 31 March 2026	As At 31 March 2025
I Sources of Funds			
1 NPO Funds	3		
a. Unrestricted Funds		57,08,69,538	52,36,78,526
b. Restricted Funds			
		57,08,69,538	52,36,78,526
2 Non-current liabilities			
a. Long-term borrowings	4	-	14,42,200
b. Other long-term liabilities			
c. Long-term provisions			
		-	14,42,200
3 Current liabilities			
a. Short-term borrowings	4	-	5,91,461
b. Payables	5	51,96,913	21,99,289
c. Other current liabilities	6	1,48,31,841	1,54,44,100
d. Short-term provisions			
		2,00,28,754	1,82,34,851
Total		**59,08,98,292**	**54,33,55,577**
II Application of Funds			
1 Non-current assets			
a. Property, Plant and Equipment and Intangible assets	7		
i. Property, Plant and Equipment		5,84,29,964	4,81,16,654
ii. Intangible assets		13,63,641	2,80,884
iii. Capital work in progress		7,27,02,239	2,94,78,782
iv. Intangible asset under development		-	-
b. Non-current investments		-	-
c. Long Term Loans and Advances	8	31,76,60,496	31,37,60,496
d. Other non-current assets	9	14,32,980	14,24,980
		45,15,89,320	39,30,61,796
2 Current assets			
a. Current investments		-	-
b. Inventories	10	6,31,401	6,45,795
c. Receivables	11	3,83,76,245	3,77,41,521
d. Cash and bank balances	12	9,77,29,432	10,66,17,054
e. Short Term Loans and Advances	8	12,53,046	41,59,759
f. Other current assets	13	13,18,848	11,29,653
		13,93,08,973	15,02,93,781
Total		**59,08,98,292**	**54,33,55,577**
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

In terms of our report attached.

For Balan & Co.,
Chartered Accountants
ICAI Firm registration number: 000340S

P.Mohandas FCA
Partner
Membership No. 021262

Aluva
Date : 19-10-2026

For ANNOOR DENTAL COLLEGE & HOSPITAL

T S Nooh
Chairman

T S Biniyamine
General Secretary

T S Rasheed
Treasurer

Muvattupuzha
Date : 19-10-2026

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Statement of Income and Expenditure for the year ended 31st March 2026

	Particulars	Note	Year ended 31 March 2026	Year ended 31 March 2025
I	**Income**			
	a. Donations and Grants			
	b. Fees from Rendering of Services	14	16,57,74,452	14,80,75,303
	c. Sale of Goods	15	18,17,272	17,78,825
			16,75,91,723	14,98,54,128
II	Other Income	16	4,17,04,996	3,41,95,320
III	Total Income (I+II)		**20,92,96,720**	**18,40,49,448**
IV	**Expenses:**			
	a. Material consumed/distributed	17	7,54,355	11,59,833
	b. Donations/contributions paid	18	-	-
	c. Employee benefits expense	19	7,46,15,335	6,62,48,587
	d. Depreciation and amortization expense	20	1,07,82,074	1,04,04,062
	e. Finance costs	21	22,599	78,594
	f. Administrative expenses	22	7,57,27,796	6,71,32,411
	g. Religion/charitable expenses		2,03,549	3,59,500
	Total expenses		**16,21,05,708**	**14,50,23,486**
V	Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)		4,71,91,012	3,90,25,962
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		4,71,91,012	3,90,25,962
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		**4,71,91,012**	**3,90,25,962**
	Appropriations Transfer to funds			
	Transfer from funds			
	Balance tansferred to General Fund		**4,71,91,012**	**3,90,25,962**

The accompanying notes are an integral part of the financial statements

In terms of our report attached.
For Balan & Co.,
Chartered Accountants
ICAI Firm registration number: 000340S

BALAN & CO. ALUVA CHARTERED ACCOUNTANTS

P.Mohandas FCA
Partner
Membership No. 021262

Aluva
Date : 19-10-2026

For ANNOOR DENTAL COLLEGE & HOSPITAL

T S Nooh
Chairman

T S Biniyamine
General Secretary

T S Rasheed
Treasurer

Muvattupuzha
Date : 19-10-2026

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Notes forming part of the Financial Statements for the year ended 31st March, 2026

4 Borrowings

Particulars	As at March 31, 2026	2025
Secured		
Term loans		
from banks		
Bharat Benz -HDFC EMI A/C	-	5,91,461
from other parties	-	-
Loans repayable on demand		
from banks	-	-
from other parties	-	-
Loans and advances from related parties	-	-
Total (A)	-	5,91,461
Unsecured		
Term loans		
from banks	-	-
from other parties	-	-
Loans repayable on demand		
from banks	-	-
from other parties	-	-
Loans and advances from related parties	-	14,42,200
Total (B)	-	14,42,200
Total (A) + (B)	-	20,33,661
Long Term Borrowings	-	14,42,200
Short Term Borrowings	-	5,91,461
Total	**-**	**20,33,661**

5 Payables

Particulars	As at March 31, 2026	2025
Total outstanding dues of creditors other than micro, small and medium enterprises	51,96,913	21,99,289
Total payables	**51,96,913**	**21,99,289**

6 Other current liabilities

Particulars	As at March 31, 2026	2,025
Statutory remittances	3,54,022	4,04,913
Expenses Payable	93,80,351	1,01,91,709
Other payables	50,97,468	48,47,478
Total	**1,48,31,841**	**1,54,44,100**

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Notes forming part of the Financial Statements for the year ended 31st March, 2026

8 **Loans and advances**

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured		
Advance tax and tax deducted at source		
GST input credit receivable	46,427	46,427
Balance with government authorities		
TDS - AY 2012-13	42,999	42,999
TDS - AY 2014-15	13,600	13,600
TDS AY 2020-21	430	430
TDS AY 2025-26	-	4,39,471
TDS AY 2026-27	4,88,258	
TDS AY 2022-23	2,01,199	2,01,199
Other loans and advances		
Land Advance	7,50,00,000	7,50,00,000
Advance to Suppliers	4,60,133	34,15,633
Annoor Educational Trust	24,26,60,496	23,87,60,496
Total	31,89,13,542	31,79,20,255
Long Term Loans and Advances	31,76,60,496	31,37,60,496
Short Term Loans and Advances	12,53,046	41,59,759
Total	**31,89,13,542**	**31,79,20,255**

9 **Other non-current assets**

Particulars	As at March 31, 2026	As at March 31, 2025
Security Deposits		
Rent Security Depsoit	50,000	50,000
Electricity Depsoit	6,54,330	6,46,330
Other Security Depsoits	7,27,650	7,27,650
Prepaid expenses		
Others-Card Swiping not realised	1,000	1,000
Total	**14,32,980**	**14,24,980**

10 **Inventories**

Particulars	As at March 31, 2026	As at March 31, 2025
Finished Goods	6,31,401	6,45,795
Total	**6,31,401**	**6,45,795**

11 **Receivables**

Particulars	As at March 31, 2026	As at March 31, 2025
Receivables		
Others	3,83,76,245.11	3,77,41,520.64
	3,83,76,245.11	3,77,41,520.64
Total	**3,83,76,245**	**3,77,41,521**

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Notes forming part of the Financial Statements for the year ended 31st March, 2026

12 **Cash & Bank Balances**

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents		
Cash on Hand	9,72,427	26,37,530
Cash with Bank		
On current accounts	1,91,58,297	3,50,51,412
	2,01,30,724	**3,76,88,942**
Other bank balances		
Bank Deposits		
Earmarked Bank Deposits		
Fixed deposits	7,75,98,708	6,89,28,112
	7,75,98,708	6,89,28,112
Total	**9,77,29,432**	**10,66,17,054**

13 **Other Assets**

Particulars	As at March 31, 2026	As at March 31, 2025
Interest accrued but not due on deposits		
Interest accrued and due on deposits	11,86,790	9,98,088
Others		
Ciji Thomas Salary Advance	-	-
Nikhil M R Salary Advance	10,000.00	10,000
Sheena Ajesh Salary Advance	7,000.00	
Nidhin CS Salary Advance	71,100	82,000
Salary Advance	-3,257	-
Vaheeda Salary Advance	2,500	-
Travelling & Purchase Advance	5,450	300
Interest Receivable on KSEB deposit	39,265	39,265
Total	**13,18,848**	**11,29,653**

Notes forming part of the Financial Statements for the year ended 31st March, 2026

14 Fees from Rendering of Services

Particulars	As at March 31, 2026	2025
Tuition Fees	13,39,94,522	11,82,16,538
Special Fee	1,20,74,333	1,04,93,621
Hostel Fee	1,77,85,225	1,65,58,025
Exam Fees	57,824	1,03,489
Other Fees	18,62,548	27,03,630
Total	**16,57,74,452**	**14,80,75,303**

15 Sale of Goods/ Products

Particulars	As at March 31, 2026	2025
Taxable Sales	18,17,272	17,78,825
Total	**18,17,272**	**17,78,825**

16 Other income

Particulars	As at March 31, 2026	2025
Out Patient Charges	3,15,80,674	2,88,24,634
Satellite Clinic Income	1,48,630	2,10,330
Interest income	48,86,851	43,46,854
Discount Received	-	1,32,951
Fine	-	9,725
Uniform Fee	-	1,740
Other Program income	36,79,985	-
Round Off	2,405	983
Other Income	14,06,452	6,68,103
Total	**4,17,04,996**	**3,41,95,320**

17 Cost of Goods Sold

Particulars		As at March 31, 2026	2025
Inventory at the beginning of the year	A	6,45,795	9,98,980
Add: Purchases during the year			
Purchase Taxable		7,39,961	8,06,648
Less: Purchase Return/ Shortage			
Total Purchase	B	7,39,961	8,06,648
Less: Inventory at the end of the year	C	6,31,401	6,45,795
Cost of Goods Sold [A+B-C]	I	7,54,355	11,59,833
Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade	III	-	-
Total [I + II + III]		**7,54,355**	**11,59,833**

Notes forming part of the Financial Statements for the year ended 31st March, 2026

18 Donations/contributions paid

Particulars	As at March 31, 2026	2025
Other Donations		
Total	-	-

19 Employee benefits expense

Particulars	As at March 31, 2026	2025
Salaries, wages, bonus and other allowances	7,31,24,592	6,47,47,539
Contribution to provident and other funds	14,90,743	15,01,048
Total	**7,46,15,335**	**6,62,48,587**

20 Depreciation and amortization expense

Particulars	As at March 31, 2026	2025
on tangible assets (Refer note 7)	1,05,47,142	1,03,39,601
on intangible assets (Refer note 7)	2,34,932	64,461
Total	**1,07,82,074**	**1,04,04,062**

21 Finance cost

Particulars	As at March 31, 2026	2025
Interest expense - On Bank Loan	22,599	78,594
Total	**22,599**	**78,594**

22 Other Expenses

Particulars	As at March 31, 2026	2025
Auditor's remuneration	2,00,000	3,00,000
Bank Charge	97,062	20,128
College Expenses	23,97,912	20,35,582
Electricity Charges	16,01,890	20,52,660
Insurance	1,53,295	1,40,894
Conference Expense	2,04,290	22,500
Miscellaneous Expense	8,99,930	8,00,000
Evening Clinic Expences	19,81,786	25,57,121
Power and fuel	43,78,447	21,24,787
Printing & Stationary	2,25,228	1,89,349
Rates and Taxes	1,14,307	1,33,335
Rent	1,20,000	40,000
Repairs and maintenance	1,41,70,933	1,37,92,326
Travelling and entertainment expenses	9,41,987	10,83,897
Vehicle Running & Maintenance	3,29,830	2,56,130
Other expenses	4,79,10,898	4,15,83,703
Total	**7,57,27,796**	**6,71,32,411**

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Notes forming part of the Financial Statements for the year ended 31st March, 2026

Religion/charitable expenses

Particulars	As at March 31, 2026	2025
Donation & Charity	2,03,549.00	3,59,500
Total	**2,03,549.00**	**3,59,500.00**

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 3 NPOs Funds

Sr. No.	Particulars	As at 1st April 2025 (Op. Balance)	Funds tfd/received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	**Unrestricted Funds**				
1	Capital Funds	41,93,649			41,93,649
2	General Funds	51,94,84,877	4,71,91,012	-	56,66,75,889
3	Designated Funds				-
	Total	**52,36,78,526**	**4,71,91,012**	**-**	**57,08,69,538**
(B)	**Restricted Funds**				
1	Corpus Funds	-	-	-	-
2	Designated Funds	-	-	-	-
	Total	**-**	**-**	**-**	**-**
Total		**52,36,78,526**	**4,71,91,012**	**-**	**57,08,69,538**

ANNOOR DENTAL COLLEGE & HOSPITAL
MUVATTUPUZHA

7 **Property, Plant and Equipment and Intangible Assets**

Particulars	Land	Building	Furniture & Fittings	Electrical Fittings	Plant & Machinery	Vehicles	Computer	Office Equipments	Books	Renewable	Intangible Asset	Total
At 1 April 2024	-	**68,20,695**	**98,14,719**	**2,41,189**	**25,12,686**	**33,90,579**	**14,99,902**	**1,84,24,174**	**40,83,445**	**35,91,648**	**1,70,345**	**5,05,49,383**
Additions												
Before Oct 3			95,958		11,12,200		91,780	17,29,153				**30,29,091**
After Oct 3			7,64,501		1,45,754		9,83,738	1,34,893	30,28,169		1,75,000	**52,32,055**
Deductions/Adjustments					8,929							**8,929**
As at 31.03.2025	-	**68,20,695**	**1,06,75,178**	**2,41,189**	**37,61,712**	**33,90,579**	**25,75,420**	**2,02,88,220**	**71,11,614**	**35,91,648**	**3,45,345**	**5,88,01,600**
At 1 April 2025	-	**61,38,626**	**96,45,885**	**2,17,070**	**32,08,387**	**28,81,992**	**17,42,000**	**1,72,55,104**	**48,72,602**	**21,54,989**	**2,80,884**	**4,83,97,538**
Additions												
Before Oct 3			5,48,784	44,514	8,49,858			6,87,874	2,78,749			**24,09,779**
After Oct 3	28,80,900		32,90,203	8,64,776	2,01,696	6,39,831	3,79,473	67,97,446	33,96,348		13,17,689	**1,97,68,362**
Deductions/Adjustments												-
As at 31.03.2026	**28,80,900**	**61,38,626**	**1,34,84,873**	**11,26,359**	**42,59,940**	**35,21,823**	**21,21,473**	**2,47,40,424**	**85,47,699**	**21,54,989**	**15,98,573**	**7,05,75,679**
Depreciation												
Rate	-	**10%**	**10%**	**10%**	**15%**	**15%**	**40%**	**15%**	**40%**	**40%**	**25%**	
Additions	-	6,82,070	10,29,293	24,119	5,53,325	5,08,587	8,33,420	30,33,116	22,39,012	14,36,659	64,461	**1,04,04,062**
Deductions/Adjustments												-
As at 31.03.2025	-	**6,82,070**	**10,29,293**	**24,119**	**5,53,325**	**5,08,587**	**8,33,420**	**30,33,116**	**22,39,012**	**14,36,659**	**64,461**	**1,04,04,062**
Rate	-	**10%**	**10%**	**10%**	**15%**	**15%**	**40%**	**15%**	**40%**	**40%**	**25%**	
Additions	-	6,13,863	11,83,977	69,397	6,23,864	4,80,286	7,72,694	32,01,255	27,39,810	8,61,996	2,34,932	**1,07,82,074**
Deductions/Adjustments												-
As at 31.03.2026	-	**6,13,863**	**11,83,977**	**69,397**	**6,23,864**	**4,80,286**	**7,72,694**	**32,01,255**	**27,39,810**	**8,61,996**	**2,34,932**	**1,07,82,074**
As at 31.03.2025	-	61,38,626	96,45,885	2,17,070	32,08,387	28,81,992	17,42,000	1,72,55,104	48,72,602	21,54,989	2,80,884	4,83,97,538
As at 31.03.2026	28,80,900	55,24,763	1,23,00,896	10,56,962	36,36,076	30,41,537	13,48,778	2,15,39,169	58,07,889	12,92,993	13,63,641	5,97,93,605

Capital Work in Progress	31.03.2025	31.03.2026	
Opening Balance	1,51,55,904	2,94,78,782	Miscellaneous exp
Add: Additions during the year	1,43,22,878	4,32,23,457	4,76,300.00
Less: Capitalized during the year	-	-	
Closing Balance	2,94,78,782	7,27,02,239	

Intangible assets under development	31.03.2026	31.03.2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance	-	-

Trust

Annoor Educational Trust
Muvattupuzha

Balance Sheet as at 31 March 2026

Particulars	Note	As At 31 March 2026	As At 31 March 2025
I Sources of Funds			
1 NPO Funds	3		
a. Unrestricted Funds		-16,18,21,457	-15,41,42,132
b. Restricted Funds			
		-16,18,21,457	-15,41,42,132
2 Non-current liabilities			
a. Long-term borrowings	4	24,40,52,521	24,29,61,181
b. Other long-term liabilities			
c. Long-term provisions			
		24,40,52,521	24,29,61,181
3 Current liabilities			
a. Short-term borrowings	4	26,26,865	22,48,576
b. Payables			
c. Other current liabilities			
d. Short-term provisions			
		26,26,865	22,48,576
Total		**8,48,57,929**	**9,10,67,624**
II Application of Funds			
1 Non-current assets			
a. Property, Plant and Equipment and Intangible assets	5		
i. Property, Plant and Equipment		8,41,33,667	9,06,59,405
ii. Intangible assets			
iii. Capital work in progress			
iv. Intangible asset under development			
b. Non-current investments		-	-
c. Long Term Loans and Advances		15,950	15,950
d. Other non-current assets		-	-
		8,41,49,617	9,06,75,355
2 Current assets			
a. Current investments		-	-
b. Inventories		-	-
c. Receivables		-	-
d. Cash and bank balances	6	7,08,312	3,92,269
e. Short Term Loans and Advances	7		-
f. Other current assets		-	-
		7,08,312	3,92,269
Total		**8,48,57,928**	**9,10,67,624**
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

In terms of our report attached.
For Balan and Co
Chartered Accountants
ICAI Firm registration number: 000340S

P.Mohandas FCA
Partner
Membership No. 021262

BALAN & CO. ALUVA 683 101 CHARTERED ACCOUNTANTS

Aluva
Date : 19.10.2026

For Annoor Educational Trust

T S Nooh
Chairman

T S Biniyamine
General Secretary

T S Rasheed
Treasurer

Aluva
Date : 19.10.2026

Annoor Educational Trust
Muvattupuzha

Statement of Income and Expenditure for the year ended 31st March 2026

	Particulars	Note	Year ended 31 March 2026	Year ended 31 March 2025
I	**Income**			
	a. Donations and Grants			
	b. Fees from Rendering of Services			
	c. Sale of Goods			
			-	-
II	Other Income			
III	Total Income (I+II)		-	-
IV	**Expenses:**			
	a. Material consumed/distributed		-	-
	b. Donations/contributions paid		-	-
	c. Employee benefits expense			
	d. Depreciation and amortization expense	8	65,25,739	73,25,838
	e. Finance costs	9	4,17,373	5,99,168
	f. Administrative expenses	10	7,36,213	5,91,405
	g. Religion/charitable expenses			
	Total expenses		**76,79,325**	**85,16,411**
V	Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)		-76,79,325	-85,16,411
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-76,79,325	-85,16,411
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Other non-current assets		**-76,79,325**	**-85,16,411**
	Appropriations Transfer to funds			
	Transfer from funds			
	Balance tansferred to General Fund		**-76,79,325**	**-85,16,411**

The accompanying notes are an integral part of the financial statements

In terms of our report attached.
For Balan and Co
Chartered Accountants
ICAI Firm registration number: 000340S

P.Mohandas FCA
Partner
Membership No. 021262

BALAN & CO. ALUVA 683 101 CHARTERED ACCOUNTANTS

Aluva
Date : 19.10.2026

For Annoor Educational Trust

T S Nooh
Chairman

T S Biniyamine
General Secretary

T S Rasheed
Treasurer

Aluva
Date : 19.10.2026

Annoor Educational Trust
Muvattupuzha

Notes forming part of the Financial Statements for the year ended 31st March, 2026

4 Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
Term loans		
from banks- BMW X5	40,18,890	64,49,261
from other parties	-	-
Total (A)	40,18,890	64,49,261
Unsecured		
Term loans		
from banks		
from other parties	-	-
Loans repayable on demand		
from banks	-	-
from other parties	-	-
Loans and advances from related parties	-	-
Annoor Dental College	24,26,60,496	23,87,60,496
Total (B)	24,26,60,496	23,87,60,496
Total (A) + (B)	24,66,79,386	24,52,09,756
Long Term Borrowings	24,40,52,521	24,29,61,181
Short Term Borrowings	26,26,865	22,48,576
Total	24,66,79,386	24,52,09,756

7 Loans and advances

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured		
Balance with government authorities		
TCS AY 2019-20	15,950	15,950
TCS Receivable 2022-23	-	
Total	15,950	15,950
Long Term Loans and Advances	15,950	15,950
Short Term Loans and Advances		
Total	15,950	15,950

6 Cash & Bank Balances

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents		
Cash on Hand	1,39,493	1,39,493
Cash with Bank		
On accounts		
HDFC -14867620000013	5,68,819	2,52,776
	7,08,312	**3,92,269**

Annoor Educational Trust
Muvattupuzha

Notes forming part of the Financial Statements for the year ended 31st March, 2026

8 **Depreciation and amortization expense**

Particulars	As at March 31, 2026	2025
on tangible asset	65,25,739	73,25,838
Total	**65,25,739**	**73,25,838**

9 **Finance cost**

Particulars	As at March 31, 2026	2025
Interest expense - On Bank Loan	4,17,373	5,99,168
Total	**4,17,373**	**5,99,168**

10 **Administrative Expenses**

Particulars	As at March 31, 2026	2025
Bank Charges	1,311.00	
Insurance	2,22,850	37,690
Rates and taxes	-	-
Repairs and maintenance	5,12,052	5,53,715
Total	**7,36,213**	**5,91,405**

Annoor Educational Trust
Muvattupuzha

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 3 NPOs Funds

Sr. No.	Particulars	As at 1st April 2025 (Op. Balance)	Funds tfd/received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	**Unrestricted Funds**				
1	Corpus Funds	-7,58,75,128	-	-	-7,58,75,128
2	General Funds	-7,82,67,004	-76,79,325	-	-8,59,46,329
3	Designated Funds				-
	Total	**-15,41,42,132**	**-76,79,325**	-	**-16,18,21,457**
(B)	**Restricted Funds**				
1	Corpus Funds	-	-	-	-
2	Designated Funds	-	-	-	-
	Total	-	-	-	-
Total		**-15,41,42,132**	**-76,79,325**	-	**-16,18,21,457**
Previous Year					-

Annoor Educational Trust
Muvattupuzha

Property, Plant and Equipment and Intangible Assets

Particulars	Land	Building	Furniture & Fittings	Electrical Fittings	Plant & Machinery	Vehicles	Vehicles(10%)	Officce Equipments	Total
At 1 April 2024	**2,92,27,885**	**5,06,95,865**	**8,41,481**	**41,59,250**	**1,36,258**	**87,16,081**	**40,58,723**	**1,49,700**	**9,79,85,243**
Additions									
Before Oct 3									-
After Oct 3									-
Deductions/Adjustments									-
As at 31.03.2025	**2,92,27,885**	**5,06,95,865**	**8,41,481**	**41,59,250**	**1,36,258**	**87,16,081**	**40,58,723**	**1,49,700**	**9,79,85,243**
At 1 April 2025	**2,92,27,885**	**4,56,26,279**	**7,57,333**	**37,43,325**	**1,15,819**	**74,08,669**	**36,52,851**	**1,27,245**	**9,06,59,405**
Additions									
Before Oct 3									-
After Oct 3									-
Deductions/Adjustments									-
As at 31.03.2026	**2,92,27,885**	**4,56,26,279**	**7,57,333**	**37,43,325**	**1,15,819**	**74,08,669**	**36,52,851**	**1,27,245**	**9,06,59,405**
Depreciation									
Rate	**-**	**10%**	**10%**	**10%**	**15%**	**15%**	**10%**	**15%**	
Additions	-	50,69,587	84,148	4,15,925	20,439	13,07,412	4,05,872	22,455	**73,25,838**
Deductions/Adjustments									-
As at 31.03.2025	**-**	**50,69,587**	**84,148**	**4,15,925**	**20,439**	**13,07,412**	**4,05,872**	**22,455**	**73,25,838**
Rate	**-**	**10%**	**10%**	**10%**	**15%**	**15%**	**10%**	**15%**	
Additions	-	45,62,628	75,733	3,74,333	17,373	11,11,300	3,65,285	19,087	**65,25,739**
Deductions/Adjustments									-
As at 31.03.2026	**-**	**45,62,628**	**75,733**	**3,74,333**	**17,373**	**11,11,300**	**3,65,285**	**19,087**	**65,25,739**
As at 31.03.2025	2,92,27,885	4,56,26,279	7,57,333	37,43,325	1,15,819	74,08,669	36,52,851	1,27,245	9,06,59,405
As at 31.03.2026	2,92,27,885	4,10,63,651	6,81,599	33,68,993	98,446	62,97,368	32,87,565	1,08,158	8,41,33,667

Capital Work in Progress	31.03.2025	31.03.2026
Opening Balance		-
Add: Additions during the year	-	
Less: Capitalized during the year	-	-
Closing Balance	-	-

Intangible assets under development	31.03.2026
Opening Balance	-
Add: Additions during the year	-
Less: Capitalized during the year	-
Closing Balance	-