VADAKARA COCONUT FARMERS PRODUCER COMPANY LIMITED

16/139A, NEERA PLANT ARYANNUR

CHEMMARATHUR POST, VADAKARA, KOZHIKODE- 673 104

BALANCE SHEET AS AT 31-03-2026

(Amount in ₹)

Particulars	Note No.	As at 31-03-2026	As at 31-03-2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	3	4,43,55,000.00	4,43,55,000.00
(b) Reserves and surplus	4	(2,75,78,105.62)	(2,48,18,575.65)
(2) Non-current liabilities			
(a) Long-term borrowings	5	42,54,208.00	46,76,851.00
(3) Current liabilities			
(a) Short-term borrowings	6	1,01,32,919.08	1,06,52,141.73
(b) Trade payables	7		
(A) total outstanding dues of micro and small enterprises		-	-
(B) total outstanding dues of creditors other than micro and small enterprises		12,61,945.00	12,00,557.00
(c) Other current liabilities	8	5,69,736.36	30,63,351.00
TOTAL		**3,29,95,702.82**	**3,91,29,325.08**
II. ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment and intangible assets	9		
(i) Property, plant and equipment		2,26,36,092.12	2,40,54,079.41
(ii) Intangible assets		62,219.00	74,608.00
(iii) Capital work-in-progress	10	24,85,195.61	24,85,195.61
(b) Long-term loans and advances	11	5,47,077.00	5,52,077.00
(2) Current assets			
(a) Inventories	12	27,43,550.55	32,63,197.85
(b) Trade receivables	13	32,97,534.36	75,66,292.86
(c) Cash and cash equivalents	14	1,96,405.18	1,94,992.83
(d) Short-term loans and advances	15	9,66,401.00	8,55,538.00
(e) Other current assets	16	61,228.00	83,343.52
TOTAL		**3,29,95,702.82**	**3,91,29,325.08**

Significant accounting policies and notes 1 to 25 form an integral part of the financial statements.

For and on behalf of the Board of Directors

Chairman	Director	Director
E Sasindran	**K P Vipin Kumar**	**K Sadanandan**
DIN: 06737287	DIN: 07080040	DIN: 07080039

Place : Vadakara
Date : 05-11-2026

As per my report of even date attached

Raveesh & Company
Chartered Accountants
FRN: 026174S

Raveesh Jishu FCA
Proprietor
M.No.212822
UDIN: 26212822JOSTFG3587

Place : Vadakara
Date : 05-11-2026

VADAKARA COCONUT FARMERS PRODUCER COMPANY LIMITED

16/139A, NEERA PLANT ARYANNUR
CHEMMARATHUR POST, VADAKARA, KOZHIKODE- 673 104

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31-03-2026

(Amount in ₹)

Particulars	Note No.	Year ended 31-03-2026	Year ended 31-03-2025
I. Revenue from operations	17	3,38,85,971.87	3,08,40,678.52
II. Other income	18	42,979.08	96,875.28
III. Total income (I + II)		**3,39,28,950.95**	**3,09,37,553.80**
IV. Expenses			
Cost of materials consumed	19	2,99,56,085.67	2,69,44,218.44
Purchases of stock-in-trade		-	-
Changes in inventories of finished goods, work-in-progress and by-products	20	(1,473.00)	6,78,262.35
Employee benefits expense	21	21,84,292.00	30,07,039.00
Finance costs	22	9,81,584.76	7,84,658.00
Depreciation and amortisation expense	23	14,53,797.98	14,21,386.93
Other expenses	24	21,14,193.51	21,68,813.22
Total expenses (IV)		**3,66,88,480.92**	**3,50,04,377.94**
V. Profit / (Loss) before exceptional items and tax (III – IV)		**(27,59,529.97)**	**(40,66,824.14)**
VI. Exceptional items		-	-
VII. Profit / (Loss) before tax (V – VI)		**(27,59,529.97)**	**(40,66,824.14)**
VIII. Tax expense			
(1) Current tax		-	-
(2) Deferred tax		-	-
IX. Profit / (Loss) for the year (VII – VIII)		**(27,59,529.97)**	**(40,66,824.14)**
X. Earnings per equity share			
Number of shares outstanding		25,710	25,710
Basic and diluted (₹)		(107.33)	(158.18)

Significant accounting policies and notes 1 to 25 form an integral part of the financial statements.

For and on behalf of the Board of Directors

Chairman	Director	Director
E Sasindran	**K P Vipin Kumar**	**K Sadanandan**
DIN: 06737287	DIN: 07080040	DIN: 07080039

Place : Vadakara
Date : 05-11-2026

As per my report of even date attached

Raveesh & Company
Chartered Accountants
FRN: 026174S

Raveesh Jishu FCA
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Place : Vadakara
Date : 05-11-2026

VADAKARA COCONUT FARMERS PRODUCER COMPANY LIMITED

16/139A, NEERA PLANT ARYANNUR
CHEMMARATHUR POST, VADAKARA, KOZHIKODE- 673 104

CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2026

Particulars	Year ended 31-03-2026
A. CASH FLOW FROM OPERATING ACTIVITIES	
Net profit / (loss) before tax	(27,59,529.97)
Adjustments for:	
Depreciation and amortisation	14,53,797.98
Finance costs	9,81,584.76
Interest income	(19,595.00)
Operating profit / (loss) before working capital changes	**(3,43,742.23)**
(Increase) / Decrease in inventories	5,19,647.30
(Increase) / Decrease in trade receivables	42,68,758.50
(Increase) / Decrease in loans and advances	(1,05,863.00)
(Increase) / Decrease in other current assets	22,115.52
Increase / (Decrease) in trade payables	61,388.00
Increase / (Decrease) in other current liabilities	(24,93,614.64)
Cash generated from / (used in) operations	**19,28,689.45**
Less: Income tax paid	-
Net cash from / (used in) operating activities (A)	**19,28,689.45**
B. CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of property, plant and equipment / CWIP	(23,421.69)
Interest received	19,595.00
Net cash from / (used in) investing activities (B)	**(3,826.69)**
C. CASH FLOW FROM FINANCING ACTIVITIES	
Increase / (Decrease) in long-term borrowings	(4,22,643.00)
Increase / (Decrease) in short-term borrowings	(5,19,222.65)
Finance costs paid	(9,81,584.76)
Net cash from / (used in) financing activities (C)	**(19,23,450.41)**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**1,412.35**
Cash and cash equivalents at the beginning of the year	1,94,992.83
Cash and cash equivalents at the end of the year	**1,96,405.18**

Notes: (1) Prepared under the indirect method (AS 3). (2) Term-loan interest of ₹1,31,409.76 debited to the loan account is included in finance costs paid. (3) Previous-year column to be completed from the audited FY 2024-25 cash flow statement.

For and on behalf of the Board of Directors

Chairman
E Sasindran
DIN: 06737287

Director
K P Vipin Kumar
DIN: 07080040

Director
K Sadanandan
DIN: 07080039

Place : Vadakara
Date : 05-11-2026

As per my report of even

Raveesh & Company
Chartered Accountants
FRN: 026174S

Raveesh Jishu FCA
Proprietor
M.No.212822
UDIN: 26212822JOSTEC

Place : Vadakara
Date : 05-11-2026

VADAKARA COCONUT FARMERS PRODUCER COMPANY LIMITED

16/139A, NEERA PLANT ARYANNUR

CHEMMARATHUR POST, VADAKARA, KOZHIKODE- 673 104

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31-03-2026

(Amount in ₹)

1 CORPORATE INFORMATION

Vadakara Coconut Farmers Producer Company Limited (the Company) is a producer company incorporated under the Companies Act, with its registered office at 16/139A, Neera Plant, Aryannur, Chemmarathur Post, Vadakara, Kozhikode – 673 104. The Company is engaged in processing coconut into coconut oil, neera and related products. The Company maintains separate books for its Head Office, Oil unit and Neera unit. These financial statements combine all three, after eliminating inter-unit balances and inter-unit transfers.

2 SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation: The financial statements are prepared under the historical cost convention on the accrual basis of accounting, in accordance with the Accounting Standards notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021, and are presented in the format prescribed in Division I of Schedule III to the Act.

(b) Use of estimates: Preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts. Actual results may differ, and revisions are recognised prospectively.

(c) Property, plant and equipment (AS 10): Stated at cost less accumulated depreciation. Depreciation is provided over the useful lives prescribed in Schedule II to the Companies Act, 2013, retaining a residual value of 5% of cost; additions are depreciated pro rata from the date of use. Freehold land is not depreciated.

(d) Intangible assets (AS 26): Trade mark and know-how are stated at cost less accumulated amortisation, amortised over their estimated useful lives.

(e) Capital work-in-progress: Cost of assets not ready for their intended use at the balance sheet date.

(f) Inventories (AS 2): Raw materials, packing materials, work-in-progress and finished goods are valued at the lower of cost and net realisable value, as taken, valued and certified by the management.

(g) Revenue recognition (AS 9): Revenue from sale of goods is recognised on transfer of significant risks and rewards of ownership to the buyer, net of returns, discounts and GST. Interest income is recognised on a time-proportion basis.

(h) Government grants (AS 12): Grants in the nature of promoters' contribution (NABARD and Coconut Development Board) are credited to Capital Reserve.

(i) Borrowing costs (AS 16): Charged to the Statement of Profit and Loss in the period in which they are incurred.

(j) Employee benefits (AS 15): Short-term employee benefits and contributions to ESI are charged to the Statement of Profit and Loss in the year in which the related service is rendered.

(k) Taxes on income (AS 22): No current tax is payable in view of losses. Deferred tax assets on unabsorbed depreciation and carried-forward losses are not recognised in the absence of virtual certainty of future taxable income.

(l) Provisions and contingent liabilities (AS 29): Provisions are recognised when there is a present obligation arising from a past event, it is probable that an outflow of resources will be required, and a reliable estimate can be made. Contingent liabilities are disclosed in the notes.

3 SHARE CAPITAL

	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Authorised Capital		
21344 shares of ₹ 2500 each	5,33,60,000.00	5,33,60,000.00
8000 shares of ₹ 625 each	50,00,000.00	50,00,000.00
2624 shares of ₹ 625 each	16,40,000.00	16,40,000.00
	6,00,00,000.00	6,00,00,000.00
Issued, subscribed and fully paid up:		
A Class shares of ₹625 each	50,00,000.00	50,00,000.00
B Class shares of ₹625 each	16,40,000.00	16,40,000.00
Normal shares of ₹2,500 each	3,77,15,000.00	3,77,15,000.00
Total	**4,43,55,000.00**	**4,43,55,000.00**

Number of shares outstanding

A Class shares	8,000	8,000
B Class shares	2,624	2,624
Normal shares	15,086	15,086

No shares were issued or bought back during the year. Disclosures to be completed from the register of members: rights attached to each class, reconciliation of shares outstanding, shareholders holding more than 5%, and promoters' shareholding.

4 RESERVES AND SURPLUS	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
(a) Capital reserve – NABARD grant	8,16,000.00	8,16,000.00
(b) Capital reserve – Coconut Development Board grant	50,000.00	50,000.00
(c) Surplus / (Deficit) in the Statement of Profit and Loss		
Opening balance	(2,56,84,575.65)	(2,16,17,751.51)
Add: Profit / (Loss) for the year	(27,59,529.97)	(40,66,824.14)
Closing balance	**(2,84,44,105.62)**	**(2,56,84,575.65)**
Total	**(2,75,78,105.62)**	**(2,48,18,575.65)**

5 LONG-TERM BORROWINGS	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Secured – Term loan from Canara Bank (Coconut milk unit)	7,54,208.00	11,01,851.00
Unsecured – Loans from local self-government bodies	23,75,000.00	23,75,000.00
Unsecured – Loan from District Industries Centre (DIC)	11,25,000.00	12,00,000.00
Total	**42,54,208.00**	**46,76,851.00**

Term loan from Canara Bank is secured by hypothecation of the assets of the coconut-milk unit. Loans from local self-government bodies: Chorode Grama Panchayath ₹6,00,000; Onjiyam Grama Panchayath ₹5,75,000; Vadakara Block Panchayath ₹6,00,000; Eramala Grama Panchayath ₹6,00,000. The DIC loan stands at ₹11,25,000 after a repayment of ₹75,000 during the year. Terms of repayment and current maturities to be disclosed.

6 SHORT-TERM BORROWINGS	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Secured – Cash credit / overdraft from Canara Bank	1,00,94,194.08	1,00,82,464.73
Unsecured – Loans from directors	38,725.00	5,69,677.00
Total	**1,01,32,919.08**	**1,06,52,141.73**

Cash credit is secured by hypothecation of stock and book debts. Loans from directors are repayable on demand and interest-free.

7 TRADE PAYABLES	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
(a) Total outstanding dues of micro and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro and small enterprises	12,61,945.00	12,00,557.00
Total	**12,61,945.00**	**12,00,557.00**

8 OTHER CURRENT LIABILITIES	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Advances from customers	1,45,972.50	1,58,050.50
Credit balances of member CPFs	16,857.25	16,857.25
Remuneration payable to directors	2,37,535.00	6,38,885.00
Salaries and wages payable	63,935.00	1,11,553.00
Statutory dues payable	27,936.61	60,505.25
Audit fees payable	75,000.00	75,000.00
Security deposit received from customer	-	20,00,000.00
Other payables	2,500.00	2,500.00
Total	**5,69,736.36**	**30,63,351.00**

9 PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS (REFER SHEET	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Property, plant and equipment – net block	2,26,36,092.12	2,40,54,079.41
Intangible assets – net block	62,219.00	74,608.00
Total	**2,26,98,311.12**	**2,41,28,687.41**

10 CAPITAL WORK-IN-PROGRESS	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Building work-in-progress	24,85,195.61	24,85,195.61

	Total	**24,85,195.61**	**24,85,195.61**

11	**LONG-TERM LOANS AND ADVANCES (UNSECURED, CONSIDERED GOOD)**	**As at / Year ended 31-03-2026**	**As at / Year ended 31-03-2025**
	Security deposits	5,41,077.00	5,46,077.00
	Capital advances	6,000.00	6,000.00
	Total	**5,47,077.00**	**5,52,077.00**

12	**INVENTORIES (AS TAKEN, VALUED AND CERTIFIED BY THE MANAGEMENT)**	**As at / Year ended 31-03-2026**	**As at / Year ended 31-03-2025**
	Raw materials	10,18,302.50	13,28,877.00
	Packing materials	2,94,325.70	5,04,871.50
	Work-in-progress	37,982.35	35,454.35
	Finished goods and by-products	13,92,940.00	13,93,995.00
	Total	**27,43,550.55**	**32,63,197.85**

13	**TRADE RECEIVABLES**	**As at / Year ended 31-03-2026**	**As at / Year ended 31-03-2025**
	Unsecured, considered good	21,77,572.73	67,86,339.71
	Unsecured, considered doubtful	11,19,961.63	7,79,953.15
	Less: Provision for doubtful debts	-	-
	Total	**32,97,534.36**	**75,66,292.86**

14	**CASH AND CASH EQUIVALENTS**	**As at / Year ended 31-03-2026**	**As at / Year ended 31-03-2025**
	Cash on hand	1,19,198.20	67,409.70
	Balances with banks in current / savings accounts	47,386.68	98,516.83
	Earmarked balance with bank (Panchayath fund)	29,820.30	29,066.30
	Total	**1,96,405.18**	**1,94,992.83**

15	**SHORT-TERM LOANS AND ADVANCES (UNSECURED, CONSIDERED GOOD)**	**As at / Year ended 31-03-2026**	**As at / Year ended 31-03-2025**
	Loans and advances to member CPFs	2,81,029.00	2,81,029.00
	Advances to suppliers	6,44,542.00	5,26,179.00
	Advances to employees	16,115.00	23,615.00
	Other advances	24,715.00	24,715.00
	Total	**9,66,401.00**	**8,55,538.00**

16	**OTHER CURRENT ASSETS**	**As at / Year ended 31-03-2026**	**As at / Year ended 31-03-2025**
	Prepaid expenses	45,760.00	68,640.00
	TDS receivable	1,758.00	1,758.00
	IGST refund receivable on exports	11,314.00	11,314.00
	GST input tax credit	2,396.00	1,631.52
	Total	**61,228.00**	**83,343.52**

17	**REVENUE FROM OPERATIONS**	**As at / Year ended 31-03-2026**	**As at / Year ended 31-03-2025**
	Sale of products	2,47,65,024.27	3,08,59,730.01
	Sale of products – van sales	92,93,251.34	-
	Sale of copra	-	1,38,300.00
	Less: Sales returns	(1,72,303.74)	(1,57,351.49)
	Total	**3,38,85,971.87**	**3,08,40,678.52**

Inter-unit stock transfer of ₹40,195 (Neera unit to Oil unit) has been eliminated.

18	**OTHER INCOME**	**As at / Year ended 31-03-2026**	**As at / Year ended 31-03-2025**
	Interest income	19,513.00	20,276.00
	Interest on income-tax refund	82.00	-
	Discount received	22,999.00	-
	Miscellaneous income	385.08	76,599.28
	Total	**42,979.08**	**96,875.28**

19 COST OF MATERIALS CONSUMED	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Opening stock of raw and packing materials	18,33,748.50	21,32,817.50
Add: Purchases – coconut	1,44,99,146.69	1,04,55,620.47
Add: Purchases – copra	1,46,01,519.70	1,57,69,979.68
Add: Purchases – packing materials	3,18,493.12	4,43,585.77
Add: Purchases – raw neera and other materials	15,805.86	1,22,549.52
Add: Purchase expenses	-	8,550.00
Less: Purchase returns	-	(1,55,136.00)
Less: Closing stock of raw and packing materials	(13,12,628.20)	(18,33,748.50)
Total	**2,99,56,085.67**	**2,69,44,218.44**

20 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND BY	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Opening stock – finished goods, WIP and by-products	14,29,449.35	21,07,711.70
Less: Closing stock – finished goods, WIP and by-products	(14,30,922.35)	(14,29,449.35)
(Increase) / Decrease	**(1,473.00)**	**6,78,262.35**

21 EMPLOYEE BENEFITS EXPENSE	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Salaries and wages	17,49,417.00	23,20,115.00
Directors' remuneration	2,41,200.00	4,80,000.00
Bonus / festival allowance	73,500.00	85,250.00
Contribution to ESI	58,262.00	63,528.00
Staff welfare expenses	61,913.00	58,146.00
Total	**21,84,292.00**	**30,07,039.00**

22 FINANCE COSTS	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Interest on cash credit / overdraft	8,50,175.00	6,99,625.00
Interest and charges on term loan	1,31,409.76	78,272.00
Interest on other loans	-	6,761.00
Total	**9,81,584.76**	**7,84,658.00**

23 DEPRECIATION AND AMORTISATION EXPENSE	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Depreciation on property, plant and equipment	14,41,408.98	14,04,386.93
Amortisation of intangible assets	12,389.00	17,000.00
Total	**14,53,797.98**	**14,21,386.93**

24 OTHER EXPENSES	As at / Year ended 31-03-2026	As at / Year ended 31-03-2025
Power and fuel	7,07,339.00	7,55,297.00
Legal and professional charges	2,92,021.00	1,99,265.00
Advertisement and sales promotion	2,84,783.30	56,514.16
Bank charges	1,57,412.50	2,47,461.44
Freight, transportation and packing	1,23,715.85	1,92,430.10
Rates, taxes and licence fees	1,09,544.00	1,36,993.17
AGM expenses and digital signature	93,231.00	50,963.34
Payment to auditors – statutory audit fee	75,000.00	75,000.00
Vehicle running and conveyance	63,524.00	10,711.00
Printing and stationery	59,337.24	48,939.77
Repairs and maintenance	42,916.62	1,47,739.05
Travelling expenses	31,523.00	68,405.00
Insurance	24,161.00	23,904.00
Communication expenses	14,634.00	19,140.00
Directors' sitting fees	13,500.00	21,500.00
Interest and late fee on GST	1,079.00	1,846.00
Cleaning expenses	2,500.00	3,150.00
Service charges	2,070.00	180.00
Discount allowed	4,246.00	845.00
Miscellaneous expenses	11,656.00	1,08,529.19
Total	**21,14,193.51**	**21,68,813.22**

25 ADDITIONAL INFORMATION

(a) Contingent liabilities and commitments: Nil, as certified by the management. A court fee deposit of ₹45,867 relates to pending litigation; disclose the claim, if any.

(b) Related party disclosures (AS 18) – Key management personnel / directors: E Sasindran (Chairman), K P Vipin Kumar, K Sadanandan and other directors. Transactions: Directors' remuneration ₹2,41,200 (PY ₹4,80,000); sitting fees ₹13,500 (PY ₹21,500); remuneration payable ₹2,37,535 (PY ₹6,38,885); loans from directors ₹38,725 (PY ₹5,69,677).

(c) Earnings per share (AS 20): Basic and diluted EPS are computed by dividing the loss for the year by the number of shares outstanding (refer to the Statement of Profit and Loss).

(d) Inter-unit balances between the Head Office, Oil unit and Neera unit, and inter-unit stock transfers, have been eliminated on combination. The balances agree across the three sets of books (refer sheet 'Combining').

(e) Additional regulatory information (Schedule III): The Company holds no benami property; has not been declared a wilful defaulter; has no transactions with struck-off companies; holds no crypto or virtual currency; and has no undisclosed income. Quarterly returns and statements filed with Canara Bank agree with the books of account. (To be confirmed by the management.)

(f) Previous year's figures have been regrouped and reclassified wherever necessary to conform to the current year's classification.

Signed for identification

For and on behalf of the Board of Directors

Chairman	Director	Director
E Sasindran	**K P Vipin Kumar**	**K Sadanandan**
DIN: 06737287	DIN: 07080040	DIN: 07080039

Place : Vadakara
Date : 05-11-2026

As per my report of even date attached

Raveesh & Company
Chartered Accountants
FRN: 026174S

Raveesh Jishu FCA
Proprietor
M.No.212822
UDIN: 26212822JOSTEG3587

Place : Vadakara
Date : 05-11-2026

VADAKARA COCONUT FARMERS PRODUCER COMPANY LIMITED

16/139A, NEERA PLANT ARYANNUR

CHEMMARATHUR POST, VADAKARA, KOZHIKODE- 673 104

NOTE 9 – PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS – AS AT 31-03-2026

(Amount in ₹)

Particulars	GROSS BLOCK				DEPRECIATION / AMORTISATION				NET BLOCK	
	As at 01-04-2025	Additions	Deductions	As at 31-03-2026	Up to 01-04-2025	For the year	On deductions	Up to 31-03-2026	As at 31-03-2026	As at 31-03-2025
(A) Property, plant and equipment										
Land	86,44,350.00	-	-	86,44,350.00	-	-	-	-	86,44,350.00	86,44,350.00
Buildings	1,10,94,336.00	-	-	1,10,94,336.00	30,88,707.40	3,29,125.40	-	34,17,832.80	76,76,503.20	80,05,628.60
Plant and equipment – Head Office	65,366.95	-	-	65,366.95	19,669.00	4,360.00	-	24,029.00	41,337.95	45,697.95
Plant and equipment – Neera unit	44,31,480.00	-	-	44,31,480.00	25,50,239.00	2,90,280.00	-	28,40,519.00	15,90,961.00	18,81,241.00
Plant and equipment – Oil unit	91,67,305.66	-	-	91,67,305.66	46,98,007.53	6,11,478.53	-	53,09,486.06	38,57,819.60	44,69,298.13
Electrical fittings – Neera unit	6,36,605.00	-	-	6,36,605.00	3,58,709.00	42,460.00	-	4,01,169.00	2,35,436.00	2,77,896.00
Electrical fittings – Oil unit	14,02,953.68	23,421.69	-	14,26,375.37	7,56,572.00	95,125.00	-	8,51,697.00	5,74,678.37	6,46,381.68
Furniture and fixtures	4,10,456.00	-	-	4,10,456.00	3,48,956.00	50,102.00	-	3,99,058.00	11,398.00	61,500.00
Computers	2,92,528.00	-	-	2,92,528.00	2,84,827.95	5,300.05	-	2,90,128.00	2,400.00	7,700.05
Vehicles	8,55,811.00	-	-	8,55,811.00	8,41,425.00	13,178.00	-	8,54,603.00	1,208.00	14,386.00
Total (A)	**3,70,01,192.29**	**23,421.69**	**-**	**3,70,24,613.98**	**1,29,47,112.88**	**14,41,408.98**	**-**	**1,43,88,521.86**	**2,26,36,092.12**	**2,40,54,079.41**
(B) Intangible assets										
Trade mark	60,000.00	-	-	60,000.00	57,822.00	1,389.00	-	59,211.00	789.00	2,178.00
Know-how	1,10,000.00	-	-	1,10,000.00	37,570.00	11,000.00	-	48,570.00	61,430.00	72,430.00
Total (B)	**1,70,000.00**	**-**	**-**	**1,70,000.00**	**95,392.00**	**12,389.00**	**-**	**1,07,781.00**	**62,219.00**	**74,608.00**
Total (A + B)	**3,71,71,192.29**	**23,421.69**	**-**	**3,71,94,613.98**	**1,30,42,504.88**	**14,53,797.98**	**-**	**1,44,96,302.86**	**2,26,98,311.12**	**2,41,28,687.41**
Previous year										

(C) Capital work-in-progress

Particulars	As at 01-04-2025	Additions	Capitalised	As at 31-03-2026
Building work-in-progress	24,85,195.61	-	-	24,85,195.61