Sunil
Chandy & Co.

Chartered Accountants
67/1923, Old Railway Station Road
Near Kasba Police Station
Kochi - 682 018, Kerala, India
Mob: +91 94470 95008
Email: sunilchandyca@gmail.com

AUDITORS REPORT

We have examined the attached Balance Sheet of **The Ernakulam District Agri-Horticultural Society** as of 31st March,2025 and the Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the Governing Council. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the Accounting Principles used and significant estimates made by the Management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further we report that:

a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of the audit.

b) The Balance Sheet and Income & Expenditure Account dealt with the report are in agreement with the Books of Accounts.

c) In our opinion and to the best of our information and according to the explanations given to us, said accounts read together with the Notes appearing in Schedule – I, gives a true and fair view: -

   i) in the case of the Balance Sheet of the State of the affairs of the Society as on 31st March,2025.

Sunil Chandy & Co.
Kochi-682 030
Chartered Accountants

ii) in the case of the Income and Expenditure account of the excess of Income over Expenditure for the year ended on that date.

For Sunil Chandy & Co
Chartered Accountants
Firm Registration Number: 005211S

Sunil Chandy & Co.
Kochi-682 030
Chartered Accountants

CA. Sunil Chandy Eapen FCA
(Partner)
(Membership Number:025116)

Place: Kochi
Date: 03/09/2025
UDIN: 25025116BMJAKM6229

THE ERNAKULAM DISTRICT AGRI-HORTICULTURAL SOCIETY
BALANCE SHEET AS AT 31st MARCH, 2025

LIABILITIES		Rs	ASSETS		Rs
CAPITAL FUND:			**FIXED ASSETS:**		
Opening Balance	3,17,935	3,17,935	Net Block (as per Schedule A)		50,145
RESERVES AND SURPLUS:			**CURRENT ASSETS, LOANS & ADVANCES:**		
Opening Balance	52,51,743		Deposits (schedule H)		34,205
Add: Excess of Income over Expenditure	12,83,129	65,34,872	Tax Deducted at Source		18,756
			GCDA Security Deposit 24-25 Flower Show		2,50,000
			Rent Deposit- Kaloor Satdium		1,40,304
			Duties & Taxes		42,586
			GCDA-TDS Refund		1,21,280
			GCDA -25-26 Flower show Advance		8,00,000
			Kerala Khadi and Village Industries Board		35,400
			Unclaimed ITC- CGST		38,136
			CASH & BANK BALANCES:		
			Bank Balances (as per Schedule B)	53,20,977	
			Cash in Hand	1,018	53,21,995
TOTAL:		**68,52,807**	**TOTAL:**		**68,52,807**

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

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

Sunil Chandy & Co. Kochi-682 030 Chartered Accountants

Sunil Chandy Eapen FCA
(Partner)
MN No:025116
UDIN: 25025116BMJAKM6229

Place : Kochi
Date : 03|09|2025

For The Ernakulam District Agri-horticultural Society

The Ernakulam Dist. Agri-Horticulture Society

Secretary Treasurer

The Ernakulam Dist. Agri-horticulture Society Reg.No. ER117/76 Cochin-682011

THE ERNAKULAM DISTRICT AGRI-HORTICULTURAL SOCIETY

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

	Expenditure	Rs		Income	Rs
To	Plant Purchases	28,53,940	By	Flower Show Collections Sch C	79,42,302
"	Ground Setting Expenses Sch F	23,48,854	"	Stall rent & Sponsorship Sch D	7,45,254
"	Show Operative Expenses Sch G	22,83,891	"	Interest Income CFS Sch E	2,37,975
"	Depreciation Sch A	3,517	"	Membership Fee	14,500
"	Rent- Stadium	69,556			
"	Electricity Charges	7,285			
"	Impairment loss	89,859			
"	Excess of Income over Expenditure	12,83,129			
	TOTAL:	**89,40,031**		**TOTAL:**	**89,40,031**

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

For The Ernakulam District Agri-horticultural Society

The Ernakulam Dist. Agri-Horticulture Society

Secretary

Treasurer

The Ernakulam Dist. Agri-horticulture Society Reg.No. ER117/76 Cochin-682011

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

Sunil Chandy Eapen FCA
(Partner)
MN No:025116
UDIN: 25025116BMJAKM6229

Place : Kochi
Date: 03/09/2025

Sunil Chandy & Co. Kochi-682 030 Chartered Accountants

THE ERNAKULAM DISTRICT AGRI - HORTICULTURAL SOCIETY

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH , 2025

RECEIPTS		Rs	PAYMENTS		Rs
Opening Balance :			Plant Purchases		28,53,940
Dhalaxmi Bank CA18309	1,75,431		Ground Setting Expenses Sch F		23,48,854
Punjab & Sind Bank 100031	3,013		Show Operative Expense Sch G		22,83,891
SBI A/c. No.57030146373	11,334		Rent-Stadium		69,556
Cash in Hand	3,992		Electricity Charges		7,283
Dhanlaxmi Bank FD	39,86,300		Increase in Fixed Asset		46,262
Dhanlaxmi Bank CA18309	5,09,652		Kerala Khadi and Village Industries Board		35,400
Bank of India (CFS)	43,636		Unclaimed Itc- Cgst		38,136
Cash in Hand- CFS	3,737		Rent Deposit- Kaloor Satdium		1,40,304
Accrued Interest	39,359	47,76,454	GCDA Security Deposit 24-25 Flower Show		2,50,000
			GCDA Rent Advance		3,00,000
Flower Show Collections Sch C		79,42,302	Decrease in Creditors		1,34,992
Stall rent and Sponsorships Sch D		7,45,254	GCDA-TDS Refund		1,21,280
Interest Income Sch E		2,37,975			
Membership Fee		14,500	**Closing Balance :**		
Decrease in TDS Receivable		30,930	Cash in Hand	1,018	
Decrease in Duties and Taxes		69,486	Bank Balances Sch B	53,20,977	53,21,995
Ekm District Agri Horticulture Scoiety		1,34,992			
TOTAL:		**1,39,51,893**	**TOTAL:**		**1,39,51,893**

For The Ernakulam District Agri-horticultural Society

The Ernakulam Dist. Agri-Horticulture Society

Secretary

Treasurer

The Ernakulam Dist. Agri-horticulture Society * Reg.No. ER117/76 Cochin-682011

The Ernakulam District Agri-Horticultural Society
Schedule A - Fixed Assets and Depreciation Schedule

FIXED ASSET SCHEDULE FOR THE YEAR ENDED 31ST MARCH, 2025							
Fixed Assets (Schedule 1)		Additions/(Deletions)			Dep.		
	Opening	> 6 Months	< 6 Months	Total	Rate	Depreciation	Closing
Currency Counting Machine	7,400			7,400	15%	1,110	6,290
Ceiling Fan			3,762	3,762	15%	282	3,480
Flower Stand			42,500	42,500	10%	2,125	40,375
Nursery Building	22,088		-22,088	-		-	
Tools & Equipments	366		-366	-		-	
Furniture & Fittings	39,735		-39,735			-	
Sprayer	161		-161			-	
Weighing Balance	1,372		-1,372			-	
Electrical Equipments	1,889		-1,889			-	
Air Conditioner	1,747		-1,747			-	
Motor	7,031		-7,031			-	
Fan	2,420		-2,420			-	
Computer & Printer	1,992		-1,992			-	
CCTV	11,058		-11,058			-	
Total	**97,259**		**-43,597**	**53,662**		**3,517**	**50,145**

The Ernakulam Dist. Agri-horticulture Society ★ Reg.No. ER117/76 Cochin-682011

The Ernakulam District Agri-Horticultural Society
Schedules for the year ended 31st March 2025

Schedule B		**Rs.**
Dhanlaxmi Bank FD-64523		42,26,756
Dhanlaxmi Bank		58,870
Dhanlaxmi Bank-64523		9,75,759
Punjab & Sind Bank		3,097
SBI		11,642
Bank of India		44,853
		53,20,977
Schedule C		
Flower Show Collections		
Sale of Plants		15,51,108
Ticket Sales		63,91,194
		79,42,302
Schedule D		
Stall rent & Sponsorship		
Commercial Stall Rent		2,45,254
Nursery Stall Rent		1,50,000
Sponsorship Fee		3,50,000
		7,45,254
Schedule E		
Interest Income		
Interest Income		45,728
Donation Received		30,000
Interest on FD		1,62,247
		2,37,975
Schedule F		
Ground Setting Expenses		
Ground Sheet Purchases		43,350
Ground Rent		11,52,000
Labour Charges		4,96,900
Show Ground Expenses		3,56,308
Transportation Charges		2,30,296
Vegetable Carving		70,000
		23,48,854

The Ernakulam Dist. Agri-horticulture Society * Reg.No. ER117/76 Cochin-682011

The Ernakulam District Agri-Horticultural Society
Schedules for the year ended 31st March 2025(Cont.)

Schedule G	Rs.
Show Operative Expenses	
Audit Fee	23,600
Bank Charges	20,488
Bio Toilet	41,300
Designing Charges	8,000
Food & Refreshment	1,76,550
Insurance	14,530
Accounting Charges	30,000
Meeting Expense	91,074
Office Expenses	65,218
Light & Sound	13,250
Postage & Courier	100
Prizes & Mementos	23,044
Rates & Taxes	39,672
Travelling & Accommodation Charges	1,90,486
Advertisement Charges	6,34,783
Cultural Programmes	2,21,100
Printing & Stationery	1,17,433
Website Expenses	46,700
Round Off	-14,900
Gst Expense	48,763
Remuneration for Ticket Counter staff	1,44,400
Security & House Keeping	2,94,350
Water Charges	53,950
	22,83,891
Schedule H	
Deposits Agri	
Electricity Deposit	6,150
Telephone Deposit	5,055
Water Deposit	23,000
	34,205

The Ernakulam Dist. Agri-horticultural Society * Reg.No. [illegible] Cochin-[illegible]