

KERALA IRRIGATION INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED CIN : U45203KL2000SGC014127 TRIVANDRUM BALANCE SHEET AS AT 31ST MARCH 2017			
PARTICULARS	NOTE NO.	As at 31 March, 2017 (Rs.)	As at 31 March, 2016 (Rs.)
I. EQUITY AND LIABILITIES			
1. Shareholder's Funds			
a. Share Capital	1	100,000,000	100,000,000
b. Reserves and Surplus	2	(22,975,253)	(6,560,801)
2. Non-Current Liabilities			
a. Long Term Borrowings		-	-
b. Deferred Tax Liabilities (Net)	3	-	1,162,010
c. Other Long Term Liabilities		-	-
d. Long Term Provisions		-	-
3. Current Liabilities			
a. Short Term Borrowings		-	-
b. Trade Payables	4	16,942,783	24,154,867
c. Other Current Liabilities	5	244,521,301	162,794,625
d. Short Term Provisions	6	-	791,284
Total		338,488,831	282,341,985
II. ASSETS			
1. Non-current assets			
a. Fixed Assets	7	86,410,721	83,780,313
b. Non-Current Investments		-	-
c. Long Term Loans & Advances	8	1,176,750	1,176,750
d. Other Non-Current Assets		-	-
e. Deferred Tax Assets (Net)		-	-
2. Current Assets			
a. Current Investments		-	-
b. Inventories	9	8,089,328	4,597,959
c. Trade Receivables	10	1,691,334	406,514
d. Cash and Cash Equivalents	11	181,378,436	123,499,033
e. Short Term Loans & Advances	12	94,203	3,695,646
f. Other Current Assets	13	59,648,059	65,185,771
Total		338,488,831	282,341,985

The notes 1 to 22 form an integral part of the Financial Statements.

For and on behalf of the board

As per our report of even date attached

Chairman

Managing Director

Date :

Place : Trivandrum

KERALA IRRIGATION INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

CIN : U45203KL2000SGC014127

TRIVANDRUM

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2017

PARTICULARS	NOTE NO.	For the year ended 31 March, 2017 (Rs.)	For the year ended 31 March, 2016 (Rs.)
I. Revenue from operations	14	36,260,822	34,655,209
II. Other Income	15	4,067,173	5,137,349
III. Total Revenue		40,327,995	39,792,558
IV. Expenses:			
Cost of materials consumed	16	16,495,703	10,792,323
Changes in inventories of finished goods	17	(458,341)	(130,300)
Employee benefit expenses	18	3,744,425	3,092,692
Depreciation & Amortisation	7	16,189,853	15,824,551
Other expenses	19	21,932,817	17,669,750
Total Expenses		57,904,457	47,249,016
V. Profit/(Loss) before exceptional and extraordinary items and Tax		(17,576,462)	(7,456,458)
VI. Exceptional Items		-	-
VII. Profit/(Loss) before extra ordinary items and tax		(17,576,462)	(7,456,458)
VIII. Extraordinary Items		-	471,498
IX. Profit/(Loss) before tax		(17,576,462)	(6,984,960)
X. Tax Expenses			
1. Current tax		-	-
2. Deferred tax	3	(1,162,010)	72,320
XI. Profit(Loss) for the period from continuing Operations		(16,414,452)	(7,057,280)
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Profit/(Loss) for the period		(16,414,452)	(7,057,280)
XIV. Earnings per equity share (Basic & Diluted)	20	(1.64)	(0.75)

The notes 1 to 22 form an integral part of the Financial Statements

For and on behalf of the board

As per our report of even date attached

Chairman

Managing Director

Date :

Place : Trivandrum

KERALA IRRIGATION INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

CIN : U45203KL2000SGC014127

TRIVANDRUM

Cash Flow Statement for the year ended 31.03.2017

PARTICULARS	For the year ended 31 March, 2017 (Rs.)		For the year ended 31 March, 2016 (Rs.)	
A: Cash Flow from Operating Activities				
Net Profit before tax as per Profit & Loss Statement	(17,576,462)	(17,576,462)	(7,456,459)	(7,456,459)
Adjustment:				
Add: Depreciation and Amortisation expenses	16,189,853		15,824,551	
Extraordinary Items		16,189,853	471,498	16,296,049
Less: Interest Income	(3,042,060)		(3,293,589)	
		(3,042,060)		(3,293,589)
Operating Profit before Working Capital changes		(4,428,669)		5,546,001
Change in working Capital				
(Increase)/decrease in loans and advances	3,601,443		(3,607,338)	
(Increase)/decrease in other current assets	5,537,712		(60,606,418)	
(Increase)/decrease in trade receivables	(1,284,820)		120,959	
(Increase)/decrease in inventories	(3,491,369)		5,054,944	
Increase/(decrease) in provisions	(791,284)		72,320	
Increase/(decrease) in trade payables	(7,212,084)		18,525,890	
Increase/(decrease) in other liabilities	81,726,676	78,086,274	17,414,284	(23,025,359)
Cash generated from operations		73,657,605		(17,479,358)
Net income taxes (paid)/refund (including deferred tax)	-		72,320	
Net cash-flow from operating activities		-		72,320
Cash utilised for Operations		-		72,320
Net Cash Flow from Operating Activities - A		73,657,605		(17,551,678)
B: Cash Flow from Investing Activities				
Purchase of Investments		-		
Interest received		3,042,060		3,293,589
Increase in Fixed Deposits		-		-
Long term loans & advances		-		(31,250)
Net Purchase of fixed assets		(18,820,261)		(14,677,424)
Other Long Term Liabilities				
Net Cash Flow used in Investing Activities - B		(15,778,201)		(11,415,085)
C: Cash Flow from Financing Activities				
Net Increase (Decrease) in Other Long Term Liabilities		-		-
Net Cash Flow from Financing Activities - C		-		-
Net (Decrease) / Increase in Cash & Cash Equivalents		57,879,404		(28,966,763)
Opening balance of Cash & Cash Equivalents		123,499,033		152,465,795
Closing balance of Cash & Cash Equivalents		181,378,436		123,499,033

For and on behalf of the board

As per our report of even date attached

Chairman

Managing Director

Date :

Place : Trivandrum

KERALA IRRIGATION INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED
TRIVANDRUM

Notes on Accounts for the year ended 31st March, 2017.

1. Share Capital

The authorised, issued, subscribed and fully paid-up share capital comprises of equity shares having a par value of Rs.10/- each as follows:

Particulars	As at March 31, 2017		As at March 31, 2016	
	Number	Amount (In Rs.)	Number	Amount (In Rs.)
Authorised Equity Shares of Rs.10/- each	10,000,000	100,000,000	10,000,000	100,000,000
Issued Equity Shares of Rs.10/- each	10,000,000	100,000,000	10,000,000	100,000,000
Subscribed & fully Paid up Equity Shares of Rs.10/- each	10,000,000	100,000,000	10,000,000	100,000,000

1.1 Reconciliation of Number of Shares

Particulars	As at March 31, 2017		As at March 31, 2016	
	Number	Amount (In Rs.)	Number	Amount (In Rs.)
Equity Shares Shares outstanding at the beginning of the year	10,000,000	100,000,000	10,000,000	100,000,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Any other movement	-	-	-	-
Shares outstanding at the end of the year	10,000,000	100,000,000	10,000,000	100,000,000

1.2 Rights, preferences and restrictions attached to shares

Equity Shares

The Company has one class of equity shares having a par value of Rs. 10/- each. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

1.3 Details of shareholders having more than 5% shareholding. #

Particulars	As at March 31, 2017		As at March 31, 2016	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares Hon'ble Governor of Kerala	9,999,993	99.9999%	9,999,993	99.9999%

Share holding details taken as per records maintained by the company.

Notes on Accounts for the year ended 31st March, 2017.

2. Reserves & Surplus

Particulars	As at March 31, 2017 (Rs.)	As at March 31, 2016 (Rs.)
Surplus in Profit and loss account		
Opening balance	(6,560,801)	496,480
(+) Net Profit/(Net Loss) For the current year	(16,414,452)	(7,057,281)
Closing Balance	(22,975,253)	(6,560,801)
Total	(22,975,253)	(6,560,801)

3. Deferred Taxes

Particulars	As at March 31, 2017	As at March 31, 2016
a. Deferred Tax Liability		
Timing Difference on Account of Depreciation as per books and Income Tax:		
WDV of Fixed Assets as per Companies Act	85,982,099	83,780,313
WDV of Fixed Assets as per Income Tax Act,1961	86,727,891	79,638,094
Difference	(745,792)	4,142,219
WDV as per IT is on the higher side and hence no DTA recognised	-	1,279,946
	-	1,279,946
b. Deferred Tax Asset		
Timing Difference on Account of project Development expenses and project		
Balance of Project development and Project overhead Expenses o/s as per	-	-
Balance of Project development and Project overhead Expenses o/s as per IT	-	381,669
Difference	-	381,669
Income Tax @30.9%	-	117,936
	-	117,936
Opening Deferred Tax Liability	1,162,010	
Current Year Reversal of DTL	(1,162,010)	
Net Deferred Tax Liability	-	1,162,010

4. Trade Payables

Particulars	As at March 31, 2017	As at March 31, 2016
Sundry Creditors	16,942,783	24,154,867
Total	16,942,783	24,154,867

Notes on Accounts for the year ended 31st March, 2017.

5. Other Current Liabilities

Particulars	As at March 31, 2017	As at March 31, 2016
<u>Projects</u>		
Funds Received for Project Execution	193,034,953	122,606,868
Retention Money	27,352,714	19,974,671
Security Deposits Received	10,584,951	10,533,051
Earnest Money Deposit	3,560,538	3,944,131
Advance received from debtors	-	82,971
Amount Received from Tourism Department	4,275,000	-
<u>Statutory Liabilities</u>		
TDS	239,168	209,376
EPF	40,986	808,388
ESI	10,805	12,202
Worker's Welfare Fund	531,191	1,803,666
Service Tax & Cess	1,348,366	1,397,767
VAT	2,785,215	839,975
<u>Expenses Payable</u>		
Water Bottling Plant Expenses Payable	284,384	241,890
Other Payables	473,030	339,669
Total	244,521,301	162,794,625

6. Short-term Provisions

Particulars	As at March 31, 2017	As at March 31, 2016
Provision for Income Tax	-	791,284
Total	-	791,284

Notes on Accounts for the year ended 31st March, 2017.

7.Fixed Assets

PARTICULARS	GROSS CARRYING AMOUNT				DEPRECIATION / AMORTISATION				NET CARRYING AMOUNT	
	As at 1 April 2016	Additions / Adjustments during the Year	Deductions / Adjustments during the Year	As at 31 March 2017	Accumulated Depreciation / Amortisation as at 1 April 2016	Depreciation / Amortisation for the year	Deductions / Adjustments during the Year	As at 31 March 2017	As at 31 March 2017	As at 31 March 2016
A. TANGIBLE ASSETS										
<u>Assets - Office</u>										
Computer & Accessories	783,770	281,824	-	1,065,594	567,482	223,141		790,623	274,971	216,288
Office Equipments	73,464	7,965	-	81,429	54,532	9,695		64,227	17,202	18,932
Electrical Equipments	38,400		-	38,400	18,819	5,199	-	24,018	14,382	19,581
Furniture & Fixtures	661,430	100,128	-	761,558	310,905	101,476		412,381	349,177	350,525
Survey Equipments	1,837,184	22,442	-	1,859,626	678,567	212,140	-	890,707	968,919	1,158,617
<u>Assets - Water Bottling Plant - Malankara</u>										
Transformer	2,061,904		-	2,061,904	162,863	137,049		299,912	1,761,992	1,899,041
Factory & Admin. Buildings	28,189,778	1,829,139	-	30,018,917	2,474,495	2,502,458		4,976,953	25,041,964	25,715,283
Plant & Machinery	52,617,620	19,319,534	-	71,937,154	10,314,631	10,265,731		20,580,362	51,356,792	42,302,989
Furniture & Fixtures	1,484,376	106,661	-	1,591,037	399,550	300,211		699,761	891,276	1,084,826
Electrical installation & Equipments	3,255,008	566,858	-	3,821,866	906,023	640,852		1,546,875	2,274,991	2,348,985
Fire Protection System	1,015,630		-	1,015,630	282,698	190,009		472,707	542,923	732,932
Surveillance System & Equipments	347,943		-	347,943	96,849	65,095		161,944	185,999	251,094
Electric Forklift & Electric Stacker	1,146,310		-	1,146,310	425,515	251,637		677,152	469,158	720,795
Pallets	829,149		-	829,149	307,783	182,014		489,797	339,352	521,366
Borewell and Pumping System	191,299		-	191,299	91,019	45,419		136,438	54,861	100,280
Computer & Accessories	238,364		-	238,364	156,173	52,509		208,682	29,682	82,191
Well for Water plant	1,026,671			1,026,671	212,978	370,988		583,966	442,705	813,693
Office Equipments	109,398	20,110		129,508	12,419	35,288		47,707	81,801	96,979
Tools & Equipments - Plant	86,790	-		86,790	14,328	18,819		33,147	53,643	72,462
Land Development	428,622			428,622					428,622	428,622
Sub Total A	96,423,110	22,254,661	-	118,677,771	17,487,628	15,609,730	-	33,097,358	85,580,413	78,935,482
B. INTANGIBLE ASSETS										
Software - At Office	541,104	256,680	-	797,784	343,437	93,679	-	437,116	360,668	197,667
Application Software - At Plant	1,640,456		-	1,640,456	684,372	486,444	-	1,170,816	469,640	956,084
Sub Total B	2,181,560	256,680	-	2,438,240	1,027,809	580,123	-	1,607,932	830,308	1,153,751
C. CAPITAL WORK- IN PROGRESS										
Water Bottle Plant under Construction - Kuttyadi	2,780		2,780	-	-		-	-	-	2,780
Water Bottle Plant under Construction - Malankara	3,688,300	-	3,688,300	-			-	-	-	3,688,300
Sub Total C	3,691,080	-	3,691,080	-	-	-	-	-	-	3,691,080
GRAND TOTAL (A+B+C)	102,295,750	22,511,341	3,691,080	121,116,011	18,515,437	16,189,853	-	34,705,290	86,410,721	83,780,313
Previous Year	87,618,326	14,677,424	-	102,295,750	2,690,886	15,824,551	-	18,515,437	83,780,313	84,927,440

Notes on Accounts for the year ended 31st March, 2017.

8. Long-term Loans & Advances

Particulars	As at March 31, 2017	As at March 31, 2016
<u>Unsecured, considered good</u> Deposits	1,176,750	1,176,750
Total	1,176,750	1,176,750

9. Inventories

Particulars	As at March 31, 2017 (Rs.)	As at March 31, 2016 (Rs.)
Factory: Closing Stock		
<u>Raw Materials</u>		
Pet Preforms	5,069,934	2,674,769
Wrapping Materials	1,404,613	1,470,327
Label	315,422	128,544
Bottle Caps	555,200	157,896
Additive & Cleaning Solution	15,548	14,473
Ink & Adhesive	139,970	21,650
	7,500,687	4,467,659
<u>Finished Goods</u>	588,641	130,300
Total	8,089,328	4,597,959

10. Trade Receivables

Particulars	As at March 31, 2017	As at March 31, 2016
<u>Unsecured, considered good</u>		
Trade receivables outstanding for a period less than six months from the date they are due for payment	1,691,334	396,514
Trade receivables outstanding for a period more than six months from the date they are due for payment	-	10,000
Total	1,691,334	406,514

11. Cash & Cash Equivalents

Particulars	As at March 31, 2017	As at March 31, 2016
Balances with banks		
In Current Accounts	72,394,840	70,265,114
In Deposit Accounts - Fixed Deposits	108,908,447	53,110,270
Cash in hand	75,149	123,649
Total	181,378,436	123,499,033

Notes on Accounts for the year ended 31st March, 2017.

12. Short-term Loans & Advances

Particulars	As at March 31, 2017	As at March 31, 2016
<u>Unsecured, considered good</u>		
Loans and advances to Related Parties	-	-
Others	94,203	3,695,646
Total	94,203	3,695,646

13. Other Current Assets

Particulars	As at March 31, 2017 (Rs.)	As at March 31, 2016 (Rs.)
Projects funds receivable	56,319,042	63,259,726
Project Implementation Expenses	428,788	893,979
Prepaid Expenses	54,508	49,626
Receivables from Revenue Authorities	2,845,721	982,440
Total	59,648,059	65,185,771

UNAUDITED

Notes on Accounts for the year ended 31st March, 2017.

14. Revenue from Operations

Particulars	For the year ended March 31, 2017 (Rs.)	For the year ended March 31, 2016 (Rs.)
Centage from Project Management Consultancy	9,427,071	22,173,852
Sales - Hilly Aqua Bottled Drinking Water	26,789,767	12,377,053
Income From DPR Preparations	43,984	104,304
Total	36,260,822	34,655,209

15. Other Income

Particulars	For the year ended March 31, 2017 (Rs.)	For the year ended March 31, 2016 (Rs.)
Interest on FD	3,042,060	3,293,589
Tender Fee	188,650	599,292
Freight Received	515,703	424,793
Interest on Electricity Deposit	182,012	67,528
Scrap Sales & Others	138,748	752,147
Total	4,067,173	5,137,349

16. Cost of materials consumed - Water Bottling Plant

Particulars	For the year ended March 31, 2017 (Rs.)	For the year ended March 31, 2016 (Rs.)
Opening stock of Raw Material	4,467,659	9,652,903
Purchase of Raw material	19,528,731	5,607,079
Less : Closing Stock of Raw Materials	7,500,687	4,467,659
Total	16,495,703	10,792,323

17. Change in Inventory of Finished Goods

Particulars	For the year ended March 31, 2017 (Rs.)	For the year ended March 31, 2016 (Rs.)
Opening stock of Finished Goods	130,300	-
Closing Stock of Finished Goods	588,641	130,300
Total	(458,341)	(130,300)

Notes on Accounts for the year ended 31st March, 2017.

18. Employee Benefits

Particulars	For the year ended March 31, 2017 (Rs.)	For the year ended March 31, 2016 (Rs.)
Salaries and Wages	2,420,140	1,440,010
Managing Director's Remuneration	972,018	1,159,868
EPF/ESI Employer's Contribution	352,267	492,814
Total	3,744,425	3,092,692

19. Other Expenses

Particulars	For the year ended March 31, 2017 (Rs.)	For the year ended March 31, 2016 (Rs.)
Project Management Consultancy Expenses	9,289,128	6,931,171
Water Bottling Plant - Malankara Expenses	10,143,170	9,437,959
Auditor's Remuneration	200,000	140,000
Office Expenses	341,962	119,757
Interest paid to Revenue Authorities	322,874	19,787
Professional Charges	534,322	304,264
Rent, Rates & Taxes	545,938	120,000
Repairs and Maintenance - Machinery	125,122	42,939
Repairs and Maintenance - Building	1,525	113,342
Telephone Charges	158,464	172,313
Other Operating Expenses	270,312	268,218
Total	21,932,817	17,669,750

20. Earning Per Equity Share (Basic & Diluted)

Particulars	For the year ended March 31, 2017 (Rs.)	For the year ended March 31, 2016 (Rs.)
A. Profit Attributable to Equity shareholders (Rs.)	(16,414,452)	(7,528,778)
B. Weighted Average Number of Equity Shares O/s at the end of Financial year		
a. Number of Shares O/s at the Beginning of the Year	10000000	10000000
b. Weighted No. of Shares O/s in case of fresh issue		
i. Fresh Issue During the Year	-	-
ii. Date of Fresh Issue and allotment	-	-
iii. Period outstanding up to 31st March 2017 (Days)	-	0
c. Weighted Average number of shares O/s for the period	10000000	10000000
Earning Per Share (Basic & Diluted) - A/B	(1.64)	(0.75)

Notes on Accounts for the year ended 31st March, 2017.

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SIGNIFICANT ACCOUNTING POLICIES:-

(a) Basis of Preparation of Financial Statements:

The Financial Statements have been prepared under the historical cost convention on a going concern basis, in accordance with the applicable Accounting Standards and the generally accepted accounting principles and the provisions of the Companies Act, 2013. The company follows mercantile system of accounting and recognises significant items of income and expenditure on accrual basis. The revenues recognised are reversed if subsequent events lead to such eventuality. The financial statements has been prepared in accordance with the Schedule III.

(b) Fixed Assets and Depreciation:

(1) Fixed Assets have been stated at actual cost of acquisition less accumulated depreciation and impairment losses if any. Actual cost is inclusive of freight, installation cost, taxes, direct expenses, other incidental expenses and expenses incurred to bring the fixed assets to its present location.

(2) Tangible assets are depreciated on the basis of their useful lives as notified in Schedule II to the Companies Act, 2013. Where ever the management believes that the useful life varies to the nature of Asset / Usage, appropriate rates as disclosed in the policies have been followed.

Depreciation in respect of additions to assets has been charged on pro rata basis with reference to the period when the assets are ready for use.

The useful life of assets are taken as follows.

Computer and Accessories	-	3 Years
Office Equipments	-	5 Years
Electrical Equipments	-	10 Years
Furniture & Fixtures	-	10 Years
GPS Equipments	-	15 Years
Transformer	-	40 Years
Factory & Admin. Buildings	-	30 Years
Plant & Machinery	-	15 Years
Electrical installation & Equipments	-	10 Years
Fire Protection System	-	10 Years
Surveillance System & Equipments	-	10 Years
Electric Forklift & Electric Stacker	-	7 Years
Pallets	-	7 Years
Borewell and Pumping System	-	5 Years

(3) Asset under Construction - The overhead expenses incurred on construction of fixed assets are capitalised proportionately on completion of the fixed asset and the expenses related to incomplete assets are classified as Capital Work In Progress till allocation.

(c) Valuation of intangibles:

The company recognises Intangible Asset at actual cost of development incurred by the company including allocable direct expenses if any and are depreciated using Written Down Value method as per the estimated useful life.

The useful life of assets are taken as follows.

Software - Office Use	-	5 Years
Software - Water Bottling Plant	-	5 Years

Notes on Accounts for the year ended 31st March, 2017.

(d) Impairment of Assets

The carrying amount of Fixed Assets are reviewed at each balance sheet date to assess whether they are recorded in excess of their recoverable amounts, and where the carrying values exceeds the estimated recoverable amount, the assets are written down to their recoverable amount.

(e) Valuation of Inventories

- 1 Inventories are carried at lower of cost and net realisable value
- 2 Cost of inventories comprise of all costs of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition.
- 3 However, materials and other items held for use in production of inventories are not written down below cost if the finished goods in which they will be incorporated are expected to be sold at or above cost

(f) Revenue Recognition:

- 1 Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.
- 2 All the Income with reference to the projects awarded to/undertaken by the company is recognized by reference to the stage of completion based on the arrangements/Agreements. All the Expenditure items having material bearing on the financial statements are recognized on accrual basis, to the extent ascertainable.

The project implementation fee has been derived on the following basis:

- i) for partially completed works, where a specific clause exist in the agreement regarding the consultation fee, income is computed on percentage completion method based on the work completed and certified by Management as at the year end (ie, proportionate amount of estimate or agreed amount whichever is lower).
- ii) for completed works where a specific clause does not exist in agreement, income is computed based on the actual executed value based on rate specified in Government order G.O (P) No 408/2007/Fin dated 07-09-2007 or G.O (P) No 311/14/Fin dated 3/07/2014.
- iii) for completed works where a specific clause exist in agreement, income is computed based on the terms of agreement
- iv) where percentage of completion is less than 10%, no income has been recognised.

- 3 The company recognises the DPR preparation fees based on the percentage specified in the agreement. Where no percentage is specified, the fees is calculated based on Government order No G.O (P) No 311/14/Fin dated 3/07/2014.

- 4 Interest is recognized on a time proportion/accrual basis at the applicable interest rates. Also the interest accrued and TDS deducted thereon are considered.

(g) Employee Benefits

All employee benefits payable wholly with in twelve months of rendering the service are classified as short term benefits and which are recognised in the period in which the employee renders the related service.

(h) Provisions and Contingencies:

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Notes on Accounts for the year ended 31st March, 2017.

(i) Taxation

Tax Expense (tax saving) is the aggregate of the current year tax and deferred tax charged (credited) to the profit & loss account for the year.

a. Current Tax

The provision for taxation is based on assessable profits of the company as determined under the Income Tax Act, 1961

b. Deferred Tax

(i) Deferred tax is recognised on all timing differences between accounting income and taxable income for the year, and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

(ii) The deferred tax assets are recognised and carried forward to the extent that there is a reasonable / virtual certainty as the case may be that sufficient taxable income will be available against which such deferred tax assets can be realised.

(j) Segment Reporting

Operating segments have been identified on the basis of the nature of business activities from which the Company earns revenues or incurs expenses and for which discrete financial information is available. The Management monitors the operating results of its business segments for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements. The Operating segments have been identified on the basis of the nature of activity.

1. Segment revenue includes sales and other income directly identifiable with/allocable to the segment including inter-segment revenue.

2. Expenses that are directly identifiable with/ or allocable to segments are considered for determining the segment result. Expenses which relate the Company as a whole and not allocable to segments are included in un-allocable expenditure.

3. Income which relates to the Company as a whole and not allocable to segments is included in Unallocables.

4. Segment assets and liabilities include those directly identifiable with the respective segments. Un-allocable assets and liabilities represent the assets and liabilities that relate to the Company as a whole and not allocable to any segment.

5. Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker.

(k) Earning per Share:

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all diluting potential equity shares.

22. OTHER NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2017

(a) Related Party Transactions

Particulars	Name of the Person	Nature of Relation	Amount (In Rs)
Remuneration	P Anil Kumar	Managing Director	9,72,018
Remuneration	Shibu Sukumaran	Company Secretary	4,04,208

(b) Contingent Liability & Commitments (to the extent not provided for):

A bond of Rs. 18,22,300/- was issued on 27/03/2014 to the KVAT authorities under Rule 6 for releasing the RO plant supplied by M/s Watech R O System (I) Private limited for the Water bottling plant. The matter is yet to be settled with the VAT Authorities. An equivalent amount is retained from M/s Watech RO System (I) Private Limited which will be released after the matter is settled. Retained Amount is included under the item Retention Money in Note 5 of the financial statements.

(c) Foreign Currency Transactions- Nil

(d) The company was entrusted with the task of preparing various DPRs (Detailed Project Reports) by the State Planning Board, Government of Kerala. The balance fund outstanding after charging DPR preparation fee (Consulting fee) is shown under the head "Other Current Liabilities". Income as per the respective Government order was recognized in books as follows:

Sl. No	DPR Name	Fund received up to 2015-16	Expenses including consultancy up to 2015-16	Fund Balance as on 1-4-2016	Received 2016-17	Expenses 2016-17	Income booked 2016-17
1	Agriculture Extension	5,35,000	5,15,916	19,084	-	-	-
2	Agriculture Innovations	20,00,000	18,36,930	1,63,070	-	149,800	11,984
3	Agro Documentary Fund	13,20,000	6,53,162	6,66,838	-	4,00,000	32,000
4	Hi-Tech Agriculture	4,30,000	2,03,487	2,26,513	-	-	-
5	Ponds – Palakkad	16,00,000	12,07,892	3,92,108	-	-	-
	Total	58,85,000	47,26,516	11,58,484	-	5,49,800	43,984

The company has charged the entire expenses incurred on account of DPR preparation and the consultancy charges due thereon; against the fund received and only the net balance is shown in the balance sheet under current liabilities.

(e) The details of works/assignments entrusted to the company during the financial year are provided in **annexure No: 1**. The accounting policy of the company stipulates recognition of revenue from Project Management Consultancy on the basis of proportionate percentage of completion of the subject works. However, the data regarding percentage of completion as on 31st March 2017 could not be reliably ascertained, due to lack of available records and the time gap between 31st March 2017 and time of preparation of financial statements. Taking into account the principle of prudence, the company has followed recognition of income based on the percentage of financial completion of projects for preparation of financial statements for the year ended 31st March 2017, i.e., income has been recognized in proportionate to the work bills passed as on 31st March 2017. The extent of income understated and thereby the profit understated/loss overstated on this account could not be reasonably ascertained and hence the same is not quantified.

(f) The following EMDs /Security deposits received by the company against tenders/contracts are outstanding as on 31.03.2017.

Party	Amount (In Rs.)
M/s WaTech Ro Systems (I) Pvt Ltd	3,00,000
M/s Plenco Closures	13,180
M/s Jain Irrigation	25,000
M/s Sabi Engineering Company	11,920
M/s Rajalekshmi Packaging pvt ltd	50,000
JK Packaging Solutions	18,350
R V Joseph	2,60,930
Saji Mathew	7,44,714
EPC Industries	1,62,500
Sibi K Jose	6,00,000
M.Kabeer	50,000
Cochin Scaffoldings	6,52,049
V.J. Raju	1,50,000
Austin Kadamala	66,360
T.I Thomaskutty	44,765
Pee Yes Associates	38,000
Shaijal T.M	38,060
Ocean Blue Boating Pvt Ltd	50,000
Vettoor Constructions	50,000
Tomy Vallamattom	44,100
United Marketing	14,750
Chaithram	50,000
Rajasekharan	23,000
S Lalji	50,000
Bharath Technical	2,860
Perumalil Granites	50,000
TOTAL	35,60,538

Amount Received by KIIDC as Security Deposit from Contractors/Vendors	
Party	Amt. in. Rs.
EPC Industries	3,00,000
M/s. Sukrithakiransoftware technologies Pvt Ltd	48,72,000
Central Engineering Company	2,25,000
Sri.R.V.Joseph	2,00,000
Sri.Babu Thomas	19,051
Sri.K.S.Mohan	12,000
Gireesh Peruvana	30,000
M/s. Tanclean	1,00,000
Sibi K Jose	2,00,000
M/s Sigma Packaging Solutions	50,000
United Marketing	1,900
Vettoor Constructions	1,00,000
TOTAL	61,09,951

Security deposit received from Hilly Aqua Distributors

SI No.	Name of Distributor	Amount (In Rs.)
1	ThodupuzhaTaluk Co- operative Society	5,00,000
2	Dominic John	10,00,000
3	Aravindakshan	5,00,000
4	Joseph George	2,00,000
5	Shine V John	2,00,000
6	Mathew Joseph	5,00,000
7	Cochin Scaffolding	4,00,000
8	Nawab Khan S	2,00,000
9	Mystical Rose Agencies	7,50,000
10	Chandrababu	2,00,000
Total		44,50,000

Security deposit received from Employees – Hilly Aqua

SI no.	Name of Employee	Designation	Amount (In Rs.)
1	Santo George	Store Keeper	25,000
Total			25,000

- (g) Company deducts retention money at the rate prescribed as per the order 'G.O. (Ms) No. 60/12/PWD' dated 20.09.2012 on each bill submitted by the project contractors. This will be released after completion of the work. The contractor wise break up of retention money outstanding as on 31.03.2017 is as given below.

Contractor	Amount (In Rs.)
Baburaj M Uravu	32,423
K.S. Mohanan	6,28,142
M/s Watech	37,37,221
M/s EKK & Co	25,84,908
Cochin Scaffoldings	23,38,422
Sibi. K. Jose	21,21,151
Royees John	10,19,249
M/s EPC Industries	48,74,363
Kabeer	10,99,013
R.V. Joseph	1,11,861
M/s Mitra Builders	8,81,736
Sabi Engineering	2,20,022
M/s. MaryMatha Constructions	31,23,867
Shaijal	12,48,854
Shaji	1,33,262
Vettoor Constructions	61,242
SITCO Associates	2,04,358
Silbert Xavier	4,79,237
Saji Mathew	24,53,383
Total	2,73,52,714

- (h) There are no permanent Employees/Employees eligible for gratuity as on 31.03.2017, and hence no provision for gratuity is provided in the accounts. At present the company does not have a policy for other long-term benefits to employees.
- (i) In the opinion of Board of Directors, the current assets have a value on realization in the ordinary course of business, not less than the amount, at which they are stated in the Balance Sheet as at 31.03.2017.
- (j) Inventories include Finished Goods which accounts for about 7% of total inventory value and the same has been valued at Net Realisable Value. Raw materials have been valued at lower of Cost or Net Realizable Value. Management estimates that the impact on profit/loss is not material in this regard.
- (k) As per the information available with the Company, the amounts outstanding to Small and Micro Enterprises as on 31.03.2017 as trade payables are as follows:

M/s Watech R O System (I) Private limited – Rs. 13,01,460

The balances of Debtors & Creditors are subject to confirmation.

- (II) The details of Specified Bank Notes (SBN) held and transacted during the period from 8th November, 2016 to 30th December, 2016 as provided in the Table below:-

	SBNs	Other Denomination Notes	Total (Amt. in Rs.)
Closing cash in hand as on 08.11.2016	The details of break up for SBNs and other denomination notes are not available from the records.		5,31,590
(+) Permitted receipts			5,82,530
(-) Permitted payments			2,54,458
(-) Amount deposited in banks			5,34,490
Closing cash in hand as on 30. 12.2016			3,25,172

- (m) In the opinion of management, there is no impairment in the value of fixed assets of the company in accordance with Accounting Standard - 28, 'Impairment of Assets'.
- (n) The Company's financial liabilities comprises mainly of trade payables, funds received for projects and other payables. The company's financial assets comprise mainly of cash and cash equivalents, other loans & advances, trade receivables and other receivables. The Company's activities are exposed to Market risk, credit risk and liquidity risk and are monitored by the senior management and board.
- a) Market Risk: Market risk comprises of three types of risk: Currency Risk, Interest rate Risk and Other Price Risk. As the company has no forex cashflows, borrowings and investment in instruments exposed to Other Price Risks, the exposure to market risk is nil.
- b) Credit Risk: Credit risk refers to the risk of default on its obligation by the counterparty resulting in financial loss. Trade Receivables represents amount of Trade credit extended to Hilly Aqua distributors as on balance sheet date and are backed by Security Deposits collected from them. Project Funds receivables are to be realized from government departments and hence the risk of default is very low.
- c) Liquidity Risk: The Company's principal sources of liquidity are cash and cash equivalents and cash flows that are generated from business. The Company does not have any borrowings. The Company believes that their working capital is sufficient to meet its current requirements and the cash and cash equivalent balances are adequate. Accordingly, no liquidity risk is perceived.

- (o) The Company has following business segments, which are its reportable segments. Operating segment disclosures are consistent with the information provided to and reviewed by the management.

Name of Segment	Activity
Project Management Consultancy	Implementation of various infrastructure projects of government of Kerala
Manufacturing	Manufacturing & Distribution of bottled drinking water in the brand name 'Hilly Aqua' from plant situated at Thodupuzha.

Particulars	For the year ended 31 March	
	2017	2016
Revenue by Segment		
Project Management Consultancy	94,71,055	2,22,78,156
Manufacturing	2,67,89,767	1,23,77,053
Other Income	40,67,173	51,37,349
Total	4,03,27,995	3,97,92,558
Segment Profit/(Loss) before tax		
Project Management Consultancy	(60,60,351)	1,03,91,186
Manufacturing	(1,50,60,410)	(2,28,25,206)
Unallocable expenses net off Unallocable income	(5,22,874)	(1,59,787)
Total Operating profit before tax	(2,16,43,635)	(1,25,93,807)
Capital Employed		
Segment Assets		
Project Management Consultancy	5,87,33,149	6,61,15,315
Manufacturing	9,53,82,813	8,79,99,925
Unallocable Assets	18,43,72,868	12,82,26,745
Total Assets	33,84,88,831	28,23,41,985
Segment Liabilities		
Project Management Consultancy	24,94,18,275	17,81,17,721
Manufacturing	1,12,81,820	74,62,136
Unallocable Liabilities	7,63,989	33,22,929
Total Liabilities	26,14,64,084	18,89,02,786
Capital Employed		
Project Management Consultancy	(19,06,85,126)	(11,20,02,406)
Manufacturing	8,41,00,993	8,05,37,789
Unallocable Assets net of Unallocable Liabilities	18,36,08,879	12,49,03,816
Total	7,70,24,747	9,34,39,199

- (p) No purchase of fixed assets is charged against project income/expenses.
- (q) Service tax on centage income are collected and remitted to government at applicable rates. VAT on Sale of Hilly Aqua water bottles are collected and remitted to authorities at applicable rates. VAT on Contractors' bills are deducted at applicable rates and remitted to VAT authorities. Income Tax TDS are deducted and remitted for applicable payments at the rates prescribed by Income Tax Act. Though there have been some delays in these statutory remittances, the respective returns were filed to the authorities and the interest for such delayed payments were remitted to the concerned department/authorities. The following are the long pending statutory payments (outstanding for more than 6 months) as on 31-Mar-2017.

Due Particulars	Amount in Rs.
Income Tax TDS	1,52,838
VAT	6,51,397
Service Tax	93,096
Workers Welfare Fund	1,89,057
Total	10,86,388

- (r) KIIDC Limited is a government accredited PMC for execution of public works and follows e-tender system for awarding the works allotted to it by various government departments/agencies. The e-tender portal has built in controls for collection of tender fee and remittance of the same to the bank account of KIIDC Limited. For works tendered other than through e-tender system, the tender fee is collected by way of DD
- (s) The company issues serially numbered invoices to the distributors for the sale of water bottles. However, the serial numbers are not generated out of a computer program.
- (t) For UEIP projects, the transactions were recorded in manual registers and vouchers and the book entries are recorded based on the available vouchers and bank statements.
- (u) Previous year's figures have been regrouped / re-classified wherever found necessary to comply with the Statutory / Other requirements and to make them comparable with the current year financials.
- (v) The financial statements are approved for issue by the Audit Committee at its meeting held on January 24, 2022 and thereafter by the Board of Directors at its meeting held on March , 2022.

For and on behalf of the board

As per our report of even date attached

Chairman

Managing Director

Annexure 1 to Note 22 (e) - Workings for Income from Project Management Consultancy (Centage) during the period 2016-17

Sl.No.	Name of Project	Name of Contractor	Actual Executed Value upto 31.03.2016	Actual Executed Value upto 31.03.2017	Actual Executed Value for 2016-17	Project Implimentati on Fee Rate	Project Implimentatio n Fee up to 31-03-2017	Project Implementatio n Fee Booked up to 2015-16	Project Implementatio n Fee for 2016-17
1	WAYANAD PACKAGE	M/s EPC Industries & St Marries - Micro irrigation Kurichipetta	1,36,78,418	1,39,20,318	2,41,900	5%	6,96,016	6,92,286	3,730
2		M/s Sreevatsa Trading Co - Supply of Storage Tanks - Kurichipetta	96,31,560	1,12,32,720	16,01,160	5%	5,61,636	5,04,855	56,781
3		M/s Mariya Construction - pumps & pipeline Mullankolly	3,39,836	5,06,501	1,66,665	5%	25,325	19,257	6,068
			2,36,49,814	2,56,59,539	20,09,725		12,82,977	12,16,398	66,579
4	Hamlet II	Saji Mathew, - Development works to Mundakkal Paniya colony ,Kattayad in Vellamunda panchayath in Wayanad	-	21,94,860	21,94,860	7%	1,53,640	1,04,990	48,650
5		Shaijal.T.M, - Development works to Kazhambu Colony in Neymeni Panchayath in Wayanad	-	13,32,617	13,32,617	7%	93,283	44,323	48,960
6		Shaijal.T.M - Development works to Avuvayal & Kavalam Colonies in Kaniyambatta Panchayath in Wayanad	-	17,67,000	17,67,000	7%	1,23,690	73,508	50,182
7		R.V.Joseph, - Development works to Kolliyil Puthenmittam Colony in Thavinjal Panchayath in Wayanad district	-	3,55,210	3,55,210	7%	24,865	-	24,865
				56,49,687	56,49,687		3,95,478	2,22,821	1,72,657
8	River Mgt Work - Kadalundi	M/s Green worth Infrastructure(P) Ltd - Kallakkayam	3,17,07,795	4,40,16,999	1,23,09,204	6%	26,41,020	18,87,996	7,53,024
9	Hada	K.S.Mohanan, - HADA- Construction of Proposed check dam at Muttill Panchayath in Wayanad district	-	62,81,416	62,81,416	7%	4,39,699	2,20,248	2,19,451
10	ATSP	Aneesh T.T - Pulpally comprehensive work-Forest vayal colony - cultural centre & sinking well	-	13,79,507	13,79,507	5%	68,975	45,055	23,920
11		Aneesh T.T - Pulpally comprehenive-Palakolly colony - cultural centre & sinking well	-	13,84,915	13,84,915	5%	69,246	45,398	23,848
12		Aneesh T.T, - Pulpally comprehensive work- Construction of cultural centre -Melekappu Kattunaika Colony in Wayanad	-	8,43,957	8,43,957	5%	42,198	27,429	14,769
13		Aneesh T.T, - Pulpally comprehensive work- Construction of cultural centre -Basavanakolly Colony in Wayanad	-	8,37,618	8,37,618	5%	41,881	27,402	14,479
14		Saji Mathew - Pulpally comprehensive works- Interlocking pathway -All colonies	53,95,312	1,35,36,843	81,41,531	5%	6,76,842	5,23,406	1,53,436
15		Shaijal.T.M - Pulpally comprehensive works-Repair to buildings-all colonies	17,70,188	26,07,981	8,37,793	5%	1,30,399	1,57,658	-27,259
16		R.V.Joseph - Pulpally works- Balance works in all colonies	71,18,105	1,33,38,880	62,20,775	5%	6,66,944	4,83,194	1,83,750
			1,42,83,605	3,39,29,701	1,96,46,096		16,96,485	13,09,542	3,86,943
17	Kappil	Siby.K.Jose - Development Of Kappil Beach and Boat Club	1,19,80,567	1,28,62,532	8,81,965	6%	7,71,752	12,38,605	-4,66,853
18	Pandanadu	Thomaskutty, - Development of Pandanadu -Landscaping	11,52,076	11,90,411	38,335	7%	83,329	66,024	17,305
19	Mannanur Check Dam Bharatapuzha	A.R Infratech, - Construction of Checkdam across Bharathapuzha at Mannannur in Vaniyankulam Panchayath -driving down sheet piles - supply & placing of rubble fixed gabion boxes with geotextile mat as filter media & construction of abutment	84,84,968	2,56,46,670	1,71,61,702	5%	12,82,334	6,03,200	6,79,134

Sl.No.	Name of Project	Name of Contractor	Actual Executed Value upto 31.03.2016	Actual Executed Value upto 31.03.2017	Actual Executed Value for 2016-17	Project Implimentati on Fee Rate	Project Implimentatio n Fee up to 31-03-2017	Project Implementatio n Fee Booked up to 2015-16	Project Implementatio n Fee for 2016-17
20	Alapuzha Master Plan	Royees John - Micro Destination Thazhappu	1,01,92,487	1,01,92,487	-	7%	7,13,474	6,98,697	14,777
21		M/s MITRA Builders & Developers -House boat Terminal at Arookutty	88,17,360	88,17,360	-	7%	6,17,215	5,24,091	93,124
22		M/s EKK -house boat terminal at Kayamkulam	3,36,62,189	5,01,17,188	1,64,54,999	5%	25,05,859	15,49,741	9,56,118
23		M.Kabeer - Development of backwater circuits in Alapuzha -Drain, Parking area ,fountain of house boat terminal at Kayamkulam in Alapuzha district	41,61,169	41,61,169	-	5%	2,08,058	3,35,723	-1,27,665
24		EKK& Co - Night Halting Centre Vattakkayal	2,58,49,080	3,57,55,967	99,06,887	5%	17,87,798	10,36,754	7,51,044
25		Sabi Engineering Company, - Electrification of Irrigation tourism, Vattakkayal project,Vattakayal,Alapuzha District	-	22,00,221	22,00,221	5%	1,10,011	2,02,175	-92,164
26		Cochin Scaffolding Pvt Ltd ,Babu Thomas, - Development of night halting centre at Vattakayal west-Landscaping	1,90,23,862	2,33,84,217	43,60,355	5%	11,69,211	4,95,557	6,73,654
27		Supply of Biogas Plant of Vattakayal project Synod Bioscience Pvt Ltd	-	1,73,000	1,73,000	5%	8,650	-	8,650
28		Floating marina Ocean Blue	71,62,142	79,57,940	7,95,798	5%	3,97,897	3,58,107	39,790
29		Mary matha Construction Boat Terminal Kanjipadam	14,10,341	14,10,341	-	8%	1,12,827	65,474	47,353
30		Mary matha Construction Boat Terminal Nedumudi	34,07,612	90,55,760	56,48,148	7%	6,33,903	1,96,058	4,37,845
31		Mary matha Construction Boat Terminal Pallathuruthy	22,36,609	32,09,735	9,73,126	7%	2,24,681	1,34,440	90,241
32		Mary matha Construction Boat Terminal Thaneermukkam	36,56,736	79,15,124	42,58,388	7%	5,54,059	2,54,039	3,00,020
33		Mary matha Construction Boat Terminal Thottapally	25,28,707	39,69,073	14,40,366	7%	2,77,835	1,43,900	1,33,935
34		Mary matha Construction Boat Karumadivilakkumaram	27,05,621	29,73,019	2,67,398	7%	2,08,111	1,43,541	64,570
			12,48,13,914	17,12,92,600	4,64,78,686		95,29,591	61,38,297	33,91,294
35	Vattavada	Silbert Xavier, - Infrastructure developments to Vattavada Kulathumatta and Alakkalchai pond in Idukki district	-	47,92,370	47,92,370	5%	2,39,619	1,31,509	1,08,110
36		EPC Industries - Develeopment of micro irrigation system for sustainable management of water resource for water security in Vattavada panchavath in Idukki dist	-	2,56,54,544	2,56,54,544	5%	12,82,727	8,80,138	4,02,589
37		Tanclean(p) Ltd - Sustainable management of waste resource for water security in Vattavada panchayath -Supply of steel tank	-	54,99,000	54,99,000	5%	2,74,950	-	2,74,950
			-	3,59,45,914	3,59,45,914		17,97,296	10,11,647	7,85,649

Sl.No.	Name of Project	Name of Contractor	Actual Executed Value upto 31.03.2016	Actual Executed Value upto 31.03.2017	Actual Executed Value for 2016-17	Project Implimentation Fee Rate	Project Implimentation Fee up to 31-03-2017	Project Implimentation Fee Booked up to 2015-16	Project Implimentation Fee for 2016-17
38	Karapuzha	RV Joseph - KARAPUZHA-II Development of Karapuzha dam sites and surrounding into a major tourist destination in kerala-Balance Works	53,06,704	53,06,704	-	6%	3,18,402	3,18,402	0
39		Ticket Counter & Handrail	-	6,51,926	6,51,926	6%	39,116	-	39,116
40		K S Mohanan - Development of karapuzha dam & surroundings into a major tourism destination. Formation of pathways including the entrance area	22,44,492	81,91,975	59,47,483	6%	4,91,519	1,62,609	3,28,910
41		Sri.K.S.Mohanan - Development works at Karapuzha dams site in Wayanad district	-	50,00,538	50,00,538	6%	3,00,032	-	3,00,032
42		M/s Shubham Aqua Link Pvt Ltd, Thane-400610 - Development works at Karapuzha dams site in Wayanad district-supply & installation of steel tank	-	16,10,000	16,10,000	6%	96,600	-	96,600
43		M/s United Marketing Sports, Tirunelveli - Supply & installation of play equipments for tourism project at vazhavatta	-	1,26,954	1,26,954	6%	7,617	-	7,617
44		Shaijal Gazebo karapuzha dam site	-	13,21,879	13,21,879	6%	79,313	-	79,313
			75,51,196	2,22,09,976	1,46,58,780		13,32,599	4,81,011	8,51,588
45	Chundel Cheyambam Phase II	Saji Mathew Development of Tourism in Pilgrim Circuit at Chundel church Cheyambam church	-	23,08,234	23,08,234	8%	1,84,659	-	1,84,659
46	Kumarakom Project	Sri.M.Kabeer - Development of Tourism infrastructure at Kumarakom,Kottayam-construction of Boatjetty	-	68,28,962	68,28,962	5%	3,41,448	-	3,41,448
47		Tourism Infrastructure at Kumarakom Saji Mahtew	-	1,09,96,980	1,09,96,980	5%	5,49,849	-	5,49,849
			-	1,78,25,942	1,78,25,942		8,91,297	-	8,91,297
48	UEIP	Agriculture projects	1,80,89,667	2,19,49,164	38,59,497	5%	10,97,458	9,04,483	1,92,975
49		Fishery projects	29,59,520	36,33,633	6,74,113	5%	1,81,682	1,47,976	33,706
50		Ponds projects	2,56,96,356	4,46,48,187	1,89,51,831	5%	22,32,409	12,84,818	9,47,592
51		Poultry projects	-	3,72,973	3,72,973	5%	18,649	-	18,649
52		Waste To Energy - Biogas projects	1,58,48,595	2,18,77,035	60,28,440	5%	10,93,852	7,92,430	3,01,422
			6,25,94,138	9,24,80,992	2,98,86,854		46,24,050	31,29,707	14,94,343
	Total		28,62,18,073	49,73,00,613	21,10,82,540		2,69,52,564	1,75,25,496	94,27,068