

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	10,00,00,000	10,00,00,000
b. Reserves and Surplus	2	(2,29,75,253)	(65,60,801)
2. Non-Current Liabilities			
a. Long Term Borrowings		-	-
b. Deferred Tax Liabilities (Net)	3	-	11,62,010
c. Other Long Term Liabilities		-	-
d. Long Term Provisions		-	-
3. Current Liabilities			
a. Short Term Borrowings		-	-
b. Trade Payables	4	1,69,42,783	2,41,54,867
c. Other Current Liabilities	5	24,45,21,301	16,27,94,625
d. Short Term Provisions	6	-	7,91,284
Total		33,84,88,831	28,23,41,985
II. ASSETS			
1. Non-current assets			
a. Fixed Assets	7	8,64,10,721	8,37,80,313
b. Non-Current Investments		-	-
c. Long Term Loans & Advances	8	11,76,750	11,76,750
d. Other Non-Current Assets		-	-
e. Deferred Tax Assets (Net)		-	-
2. Current Assets			
a. Current Investments		-	-
b. Inventories	9	80,89,328	45,97,959
c. Trade Receivables	10	16,91,334	4,06,514
d. Cash and Cash Equivalents	11	18,13,78,436	12,34,99,033
e. Short Term Loans & Advances	12	94,203	36,95,646
f. Other Current Assets	13	5,96,48,059	6,51,85,771
Total		33,84,88,831	28,23,41,985

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

For and on behalf of the board

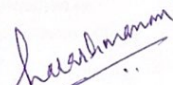
As per our report of even date attached


Pranabjyoti Nath IAS
Managing Director

DIN : 08209490


Alex Varghese
Director

DIN : 09195011


Lakshmanan M P
Chief Finance Officer

For **RANJIT KARTHIKEYAN ASSOCIATES**


D. Jayaprakash B Com, FCA
(Membership No. 533736)
Partner

UDIN: 22533736AGXADY6972

Date : 12.04.2022
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	3,62,60,822	3,46,55,209
II. Other Income	15	40,67,173	51,37,349
III. Total Revenue		4,03,27,995	3,97,92,558
IV. Expenses:			
Cost of materials consumed	16	1,64,95,703	1,07,92,323
Changes in inventories of finished goods	17	(4,58,341)	(1,30,300)
Employee benefit expenses	18	37,44,425	30,92,692
Depreciation & Amortisation	7	1,61,89,853	1,58,24,551
Other expenses	19	2,19,32,817	1,76,69,750
Total Expenses		5,79,04,457	4,72,49,016
V. Profit/(Loss) before exceptional and extraordinary items and Tax		(1,75,76,462)	(74,56,458)
VI. Exceptional Items		-	-
VII. Profit/(Loss) before extra ordinary items and tax		(1,75,76,462)	(74,56,458)
VIII. Extraordinary Items		-	4,71,498
IX. Profit/(Loss) before tax		(1,75,76,462)	(69,84,960)
X. Tax Expenses			
1. Current tax		-	-
2. Deferred tax	3	(11,62,010)	72,320
XI. Profit(Loss) for the period from continuing Operations		(1,64,14,452)	(70,57,280)
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Profit/(Loss) for the period		(1,64,14,452)	(70,57,280)
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

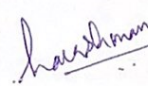
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KERALA IRRIGATION INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED
CIN : U45203KL2000SGC014127
TRIVANDRUM

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	(1,75,76,462)	(1,75,76,462)	(74,56,459)	(74,56,459)
Adjustment:				
Add: Depreciation and Amortisation expenses	1,61,89,853		1,58,24,551	
Extraordinary Items		1,61,89,853	4,71,498	1,62,96,049
Less: Interest Income	(30,42,060)		(32,93,589)	
Operating Profit before Working Capital changes		(30,42,060)		(32,93,589)
Change in working Capital		(44,28,669)		55,46,001
(Increase)/decrease in loans and advances	36,01,443		(36,07,338)	
(Increase)/decrease in other current assets	55,37,712		(6,06,06,418)	
(Increase)/decrease in trade receivables	(12,84,820)		1,20,959	
(Increase)/decrease in inventories	(34,91,369)		50,54,944	
Increase/(decrease) in provisions	(7,91,284)		72,320	
Increase/(decrease) in trade payables	(72,12,084)		1,85,25,890	
Increase/(decrease) in other liabilities	8,17,26,676	7,80,86,274	1,74,14,284	(2,30,25,359)
Cash generated from operations		7,36,57,605		(1,74,79,358)
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		7,36,57,605		(1,75,51,678)
B: Cash Flow from Investing Activities				
Purchase of Investments		-		
Interest received		30,42,060		32,93,589
Increase in Fixed Deposits		-		-
Long term loans & advances		-		(31,250)
Net Purchase of fixed assets		(1,88,20,261)		(1,46,77,424)
Other Long Term Liabilities				
Net Cash Flow used in Investing Activities - B		(1,57,78,201)		(1,14,15,085)
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		5,78,79,404		(2,89,66,763)
Opening balance of Cash & Cash Equivalents		12,34,99,033		15,24,65,795
Closing balance of Cash & Cash Equivalents		18,13,78,436		12,34,99,033

For and on behalf of the board

As per our report of even date attached

For RANJIT KARTHIKEYAN ASSOCIATES

Pranabiyoti Nath IAS
Managing Director

Alex Varghese
Director

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Chief Finance Officer

D. Jayaprakash B Com, FCA
(Membership No. 533736)
Partner

VDIN: 22533736AGXADY6972

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DIN: 09195011

Date 12.04.2022

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	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Issued Equity Shares of Rs.10/- each	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Subscribed & fully Paid up Equity Shares of Rs.10/- each	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000

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	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Any other movement	-	-	-	-
Shares outstanding at the end of the year	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000

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	99,99,993	99.9999%	99,99,993	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		
(+) Net Profit/(Net Loss) For the current year	(65,60,801)	4,96,480
Closing Balance	(1,64,14,452)	(70,57,281)
	(2,29,75,253)	(65,60,801)
Total	(2,29,75,253)	(65,60,801)

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	8,59,82,099	8,37,80,313
WDV of Fixed Assets as per Income Tax Act, 1961	8,67,27,891	7,96,38,094
Difference	(7,45,792)	41,42,219
WDV as per IT is on the higher side and hence no DTA recognised	-	12,79,946
	-	12,79,946
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	-	3,81,669
Difference	-	3,81,669
Income Tax @ 30.9%	-	1,17,936
	-	1,17,936
Opening Deferred Tax Liability	11,62,010	
Current Year Reversal of DTL	(11,62,010)	
Net Deferred Tax Liability	-	11,62,010

4. Trade Payables

Particulars	As at March 31, 2017	As at March 31, 2016
Sundry Creditors	1,69,42,783	2,41,54,867
Total	1,69,42,783	2,41,54,867



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
Projects		
Funds Received for Project Execution	19,30,34,953	12,26,06,868
Retention Money	2,73,52,714	1,99,74,671
Security Deposits Received	1,05,84,951	1,05,33,051
Earnest Money Deposit	35,60,538	39,44,131
Advance received from debtors	-	82,971
Amount Received from Tourism Department	42,75,000	-
Statutory Liabilities		
TDS	2,39,168	2,09,376
EPF	40,986	8,08,388
ESI	10,805	12,202
Worker's Welfare Fund	5,31,191	18,03,666
Service Tax & Cess	13,48,366	13,97,767
VAT	27,85,215	8,39,975
Expenses Payable		
Water Bottling Plant Expenses Payable	2,84,384	2,41,890
Other Payables	4,73,030	3,39,669
Total	24,45,21,301	16,27,94,625

6. Short-term Provisions

Particulars	As at March 31, 2017	As at March 31, 2016
Provision for Income Tax	-	7,91,284
Total	-	7,91,284

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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
A. TANGIBLE ASSETS								
Assets - Office								
Computer & Accessories	7,83,770	2,81,824	-	10,65,594	5,67,482	2,23,141		2,74,971
Office Equipments	73,464	7,965	-	81,429	54,532	9,695		64,227
Electrical Equipments	38,400	-	-	38,400	18,819	5,199	-	24,018
Furniture & Fixtures	6,61,430	1,00,128	-	7,61,558	3,10,905	1,01,476		4,12,381
Survey Equipments	18,37,184	22,442	-	18,59,626	6,78,567	2,12,140	-	9,68,919
Assets - Water Bottling Plant - Malankara								
Transformer	20,61,904	-	-	20,61,904	1,62,863	1,37,049		2,99,912
Factory & Admin. Buildings	2,81,89,778	18,29,139	-	3,00,18,917	24,74,495	25,02,458		49,76,953
Plant & Machinery	5,26,17,620	1,93,19,534	-	7,19,37,154	1,03,14,631	1,02,65,731		2,05,80,362
Furniture & Fixtures	14,84,376	1,06,661	-	15,91,037	3,99,550	3,00,211		6,99,761
Electrical Installation & Equipments	32,55,008	5,66,858	-	38,21,866	9,06,023	6,40,852		15,46,875
Fire Protection System	10,15,630	-	-	10,15,630	2,82,698	1,90,009		4,72,707
Surveillance System & Equipments	3,47,943	-	-	3,47,943	96,849	65,095		1,61,944
Electric Forklift & Electric Stacker	11,46,310	-	-	11,46,310	4,25,515	2,51,637		6,77,152
Pallets	8,29,149	-	-	8,29,149	3,07,783	1,82,014		4,89,797
Borewell and Pumping System	1,91,299	-	-	1,91,299	91,019	45,419		1,36,438
Computer & Accessories	2,38,364	-	-	2,38,364	1,56,173	52,509		2,08,682
Well for Water plant	10,26,671	-	-	10,26,671	2,12,978	3,70,988		5,83,966
Office Equipments	1,09,398	20,110	-	1,29,508	12,419	35,288		47,707
Tools & Equipments - Plant	86,790	-	-	86,790	14,328	18,819		33,147
Land Development	4,28,622	-	-	4,28,622	-	-		4,28,622
Sub Total A	9,64,23,110	2,22,54,661	-	11,86,77,771	1,74,87,628	1,56,09,730	-	3,30,97,358
B. INTANGIBLE ASSETS								
Software - At Office	5,41,104	2,56,680	-	7,97,784	3,43,437	93,679		4,37,116
Application Software - At Plant	16,40,456	-	-	16,40,456	6,84,372	4,86,444		11,70,816
Sub Total B	21,81,560	2,56,680	-	24,38,240	10,27,809	5,80,123		16,07,932
C. CAPITAL WORK-IN PROGRESS								
Water Bottle Plant under Construction - Kuttayadi	2,780	-	2,780	-	-	-		-
Water Bottle Plant under Construction - Malankara	36,88,300	-	36,88,300	-	-	-		-
Sub Total C	36,91,080	-	36,91,080	-	-	-		-
GRAND TOTAL (A+B+C)	10,22,95,750	2,25,11,341	36,91,080	12,11,16,011	1,85,15,437	1,61,89,853	-	3,47,05,290
Previous Year	8,76,18,326	1,46,77,424	-	10,22,95,750	26,90,886	1,58,24,551	-	1,85,15,437
								8,37,80,313
								8,49,27,440



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	11,76,750	11,76,750
Total	11,76,750	11,76,750

9. Inventories

Particulars	As at March 31, 2017 (Rs.)	As at March 31, 2016 (Rs.)
Factory: Closing Stock		
<u>Raw Materials</u>		
Pet Preforms	50,69,934	26,74,769
Wrapping Materials	14,04,613	14,70,327
Label	3,15,422	1,28,544
Bottle Caps	5,55,200	1,57,896
Additive & Cleaning Solution	15,548	14,473
Ink & Adhesive	1,39,970	21,650
	75,00,687	44,67,659
<u>Finished Goods</u>	5,88,641	1,30,300
Total	80,89,328	45,97,959

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	16,91,334	3,96,514
Trade receivables outstanding for a period more than six months from the date they are due for payment	-	10,000
Total	16,91,334	4,06,514

11. Cash & Cash Equivalents

Particulars	As at March 31, 2017	As at March 31, 2016
Balances with banks		
In Current Accounts	7,23,94,840	7,02,65,114
In Deposit Accounts - Fixed Deposits	10,89,08,447	5,31,10,270
Cash in hand	75,149	1,23,649
Total	18,13,78,436	12,34,99,033



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	36,95,646
Total	94,203	36,95,646

13. Other Current Assets

Particulars	As at March 31, 2017	As at March 31, 2016
Projects funds receivable	5,63,19,042	6,32,59,726
Project Implementation Expenses	4,28,788	8,93,979
Prepaid Expenses	54,508	49,626
Receivables from Revenue Authorities	28,45,721	9,82,440
Total	5,96,48,059	6,51,85,771

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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	94,27,071	2,21,73,852
Sales - Hilly Aqua Bottled Drinking Water	2,67,89,767	1,23,77,053
Income From DPR Preparations	43,984	1,04,304
Total	3,62,60,822	3,46,55,209

15. Other Income

Particulars	For the year ended March 31, 2017 (Rs.)	For the year ended March 31, 2016 (Rs.)
Interest on FD	30,42,060	32,93,589
Tender Fee	1,88,650	5,99,292
Freight Received	5,15,703	4,24,793
Interest on Electricity Deposit	1,82,012	67,528
Scrap Sales & Others	1,38,748	7,52,147
Total	40,67,173	51,37,349

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	44,67,659	96,52,903
Purchase of Raw material	1,95,28,731	56,07,079
Less : Closing Stock of Raw Materials	75,00,687	44,67,659
Total	1,64,95,703	1,07,92,323

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	1,30,300	-
Closing Stock of Finished Goods	5,88,641	1,30,300
Total	(4,58,341)	(1,30,300)



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		
Managing Director's Remuneration	24,20,140	14,40,010
EPF/ESI Employer's Contribution	9,72,018	11,59,868
Total	37,44,425	30,92,692

19. Other Expenses

Particulars	For the year ended March 31, 2017 (Rs.)	For the year ended March 31, 2016 (Rs.)
Project Management Consultancy Expenses	92,89,128	69,31,171
Water Bottling Plant - Malankara Expenses	1,01,43,170	94,37,959
Auditor's Remuneration	2,00,000	1,40,000
Office Expenses	3,41,962	1,19,757
Interest paid to Revenue Authorities	3,22,874	19,787
Professional Charges	5,34,322	3,04,264
Rent, Rates & Taxes	5,45,938	1,20,000
Repairs and Maintenance - Machinery	1,25,122	42,939
Repairs and Maintenance - Building	1,525	1,13,342
Telephone Charges	1,58,464	1,72,313
Other Operating Expenses	2,70,312	2,68,218
Total	2,19,32,817	1,76,69,750

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.)	(1,64,14,452)	(75,28,778)
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)



21 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



(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.

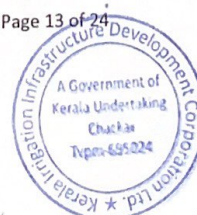
(g) **Employee Benefits**

All employee benefits payable wholly within 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.



(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	15,17,021	82,979	-	-	-
	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.Mohanani	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.



- (l) 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.
- 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.
 - 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.
 - 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	35,44,299	49,77,562
Total Operating profit before tax	(1,75,76,462)	(74,56,458)
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

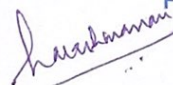
- (r) KIIDC Limited is a government accredited PMC for execution of public works and follows e-tender system for awarding the works allotted to it by various government departments/agencies. The e-tender portal has built in controls for collection of tender fee and remittance of the same to the bank 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.

For and on behalf of the board

As per our report of even date attached


Pranabjyoti Nath IAS
Managing Director
DIN : 08209490


Alex Varghese
Director
DIN : 09195011


Lakshmanan M P
Chief Finance Officer

For RANJIT KARTHIKEYAN ASSOCIATES

D. Jayaprakash B Com, FCA
(Membership No. 533736)
Partner
UDIN: 22533736A9XADY6972

on Accounts for the year ended 31st March, 2017

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

	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 Implementation Fee Rate	Project Implementation Fee up to 31-03-2017	Project Implementation Fee Booked up to 2015-16	Project Implementation 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 Neymen 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 vaval colony - cultural centre & sinking well	-	13,79,507	13,79,507	5%	68,975	45,055	23,920
11		Aneesh T.T - Pulpally comprehensive-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



Accounts for the year ended 31st March, 2017

	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 Implementation Fee Rate	Project Implementation Fee upto 31-03-2017	Project Implementation Fee Booked up to 2015-16	Project Implementation 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 Alakkalchal pond in Idukki district	-	47,92,370	47,92,370	5%	2,39,619	1,31,509	1,08,110
36		EPC Industries - Deveopment of micro irrigation system for sustainable management of water resource for water security in Vattavada panchayath 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



on Accounts for the year ended 31st March, 2017

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 Implementation Fee Rate	Project Implementation Fee up to 31-03-2017	Project Implementation Fee Booked up to 2015-16	Project Implementation 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 Cheeyambam 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

