MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)
UNITY WOMENS COLLEGE, NARUKARA, MANJERI,
MALPPURAM, KERALA - 676 122

Balance Sheet as at 31-MARCH-2026

Amount in ₹

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	1		
(a)	Unrestricted Funds		2,99,07,368.66	2,63,83,678.33
(b)	Restricted Funds			
			2,99,07,368.66	2,63,83,678.33
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities	2	14,632.00	14,632.00
(c)	Long-term provisions		-	-
			14,632.00	14,632.00
3	**Current liabilities**			
(a)	Short-term borrowings	-	-	-
(b)	Payables			
(c)	Other current liabilities	3	5,68,000.00	7,11,000.00
(d)	Short-term provisions		-	-
			5,68,000.00	7,11,000.00
	Total		**3,04,90,000.66**	**2,71,09,310.33**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	4		
(i)	Property, Plant and Equipment	4	2,04,45,964.00	2,07,00,177.00
(ii)	*Intangible assets*	*4*		
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances	5	17,26,000.00	17,26,000.00
(d)	Other non-current assets (specify nature)		-	-
			2,21,71,964.00	2,24,26,177.00
2	**Current assets**			
(a)	Current investments	-	-	-
(b)	Inventories			
(c)	Receivables		-	-
(d)	Cash and bank balances	6	75,57,896.66	37,93,443.33
(e)	Short Term Loans and Advances	7	7,60,140.00	8,89,690.00
(f)	Other current assets		-	-
			83,18,036.66	46,83,133.33
	Total		**3,04,90,000.66**	**2,71,09,310.33**
	Brief about the Entity			
	Summary of significant accounting policies			
	The accompanying notes are an integral part of the financial statements			

As per our report even date attached

For P.A HAMEED & ASSOCIATES LLP
Chartered Accountants
F.R. No: 005527S/S000201

RAZIQ AHMED,FCA
Partner
M.No: 220045
Place: Calicut
Date 03-09-2026
UDIN : 26220045CCVKESS2504

For MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A.)

Ovingal Abdul Ali
[Member]

Place : Manjeri
Date : 03-09-2026

MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)
UNITY WOMENS COLLEGE, NARUKARA, MANJERI,
MALPPURAM, KERALA - 676 122

Income and Expenditure for the year ended 31-MARCH-2026

Amount in ₹

	Particulars	Note	March 31, 2026			March 31, 2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income**							
(a)	Donations and Grants		2,45,000.00	-	2,45,000.00	16,85,000.00	-	16,85,000.00
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	**Other Income**	16	2,68,15,278.00	-	2,68,15,278.00	2,77,64,352.00	-	2,77,64,352.00
III	**Total Income (I+II)**		2,70,60,278.00	-	2,70,60,278.00	2,94,49,352.00	-	2,94,49,352.00
IV	**Expenses:**							
(a)	Material consumed/distributed	17	-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	18	86,32,103.00	-	86,32,103.00	72,85,176.00	-	72,85,176.00
(d)	Depreciation and amortization expense	19	25,16,527.00	-	25,16,527.00	25,21,985.00	-	25,21,985.00
(e)	Finance costs	20	2,720.67	-	2,720.67	708.00	-	708.00
(f)	Other expenses	21	1,08,85,237.00	-	1,08,85,237.00	1,46,75,838.30	-	1,46,75,838.30
(g)	Religion/charitable expenses		-	-	-	-	-	-
(h)	Other Expenses (specify nature)		-	-	-	-	-	-
	Total expenses		**2,20,36,587.67**	-	**2,20,36,587.67**	**2,44,83,707.30**	-	**2,44,83,707.30**
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		50,23,690.33	-	50,23,690.33		-	49,65,644.70
VI	Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		50,23,690.33	-	50,23,690.33	49,65,644.70	-	49,65,644.70
VIII	Extraordinary Items (specify nature & provide note/delete if none)				-			-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		50,23,690.33	-	50,23,690.33	49,65,644.70	-	-
			50,23,690.33	-	50,23,690.33	49,65,644.70	-	-
	Appropriations Transfer to funds, e.g., Building fund							
	Transfer from funds							
	Balance tansferred to General Fund							
			50,23,690.33		50,23,690.33	49,65,644.70	-	-
	The accompanying notes are an integral part of the financial statements							

As per our report even date attached

For P.A HAMEED & ASSOCIATES LLP
Chartered Accountants
F.R. No: 005527S/S000201

For MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A.)

RAZIQ AHMED,FCA
Partner
M.No: 220045
Place: Calicut
Date: 03-9-2026
UDIN : 26220045CCVKESS2504

Ovingal Abdul Ali
[Member]

Place : Manjeri
Date : 03-09-2026

MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)
UNITY WOMENS COLLEGE, NARUKARA, MANJERI,
MALPPURAM, KERALA - 676 122

Note - 3 NPOs Funds

Amount in ₹

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Excess of expenditure over income	Capital Receipt:Land	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	**Unrestricted Funds**						
1	Corpus Funds						-
2	General Funds	2,63,83,678.33	50,23,690.33		-15,00,000.00	-	2,99,07,368.66
3	Designated Funds						-
(B)	**Restricted Funds**						-
		2,63,83,678.33	50,23,690.33	-	-15,00,000.00	-	**2,99,07,368.66**
Previous Year (PY)		2,63,83,678.33	49,65,644.70	1,31,000.00	-	-	**3,14,80,323.03**

MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)
UNITY WOMENS COLLEGE, NARUKARA, MANJERI,
MALPPURAM, KERALA - 676 122

Financial Statements for the year ended 31st March, 2026

Amount in ₹

4	Borrowings	Long Term		Short Term	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Secured				
(a)	**Term loans**				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	**Loans repayable on demand**				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-		
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	Unsecured				
(a)	***Term loans***				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	**Loans repayable on demand**				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-

Foot Note:

(i) Nature of the Security to be specified separately.
(ii) Terms of repayment of terms loans and other loans may be stated.
(iii) Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.

P.A. HAMEED & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * CHEROOTY ROAD CALICUT

MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)
UNITY WOMENS COLLEGE, NARUKARA, MANJERI,
MALPPURAM, KERALA - 676 122

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

Amount in ₹

2	**Other long-term liabilities**	**31 March 2026**	**31 March 2025**
(a)	Advance from customers	-	-
(b)	Subsidy received Op	14,632.00	14,632.00
	Total Other long-term liabilities	**14,632.00**	**14,632.00**

3	**Other current liabilities**	**31 March 2026**	**31 March 2025**
(a)	Current maturities of finance lease obligations	-	-
(b)	Interest accrued but not due on borrowings	-	-
(c)	Interest accrued and due on borrowings	-	-
(d)	Income received in advance	-	-
(e)	Unearned revenue	-	-
(f)	Goods and Service tax payable	-	-
(g)	TDS payable	-	-
(h)	Hostal and self finance caution deposit	5,68,000.00	7,11,000.00
	Total Other current liabilities	**5,68,000.00**	**7,11,000.00**

	Caution Deposit	
Hostel Caution Deposit Op	7,11,000.00	7,91,000.00
Self finance Caution deposits	-	-
Add: Received during the year	2,99,000.00	2,65,000.00
	10,10,000.00	10,56,000.00
Less: Refund During the year	4,42,000.00	3,45,000.00
	5,68,000.00	**7,11,000.00**



MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)
UNITY WOMENS COLLEGE, NARUKARA, MANJERI,
MALPPURAM, KERALA - 676 122
Notes forming part of the Financial Statements for the year ended 31st March, 2026

6 Property, Plant and Equipment and Intangible Assets (owned assets)

Amount in ₹

Particulars /Assets	TANGIBLE ASSETS								
	Freehold land	Buildings	Plant & Equipment	Computer & Equipments	Furniture & Fixtures	Vehicles	Library	Website	Total
Gross Block									
At 1 April 2025	12.17.469.00	1.16.38.241.56	23.76.576.51	30.55.401.00	21.48.608.83	46.57.327.38	1.59.440.30	31.719.00	2.52.84.783.58
Additions	-	-	7,09,848.00	2,84,154.00	48,312.00	8,30,000.00		3,90,000.00	22,62,314.00
Deductions/Adjustments									-
At 1 April 2024	10,86,469.00	97,73,525.56	15,66,690.51	26,97,226.00	12,29,533.83	31,62,327.38	1,59,440.30	31,719.00	1,97,06,931.58
Additions	1,31,000.00	18,64,716.00	8,09,886.00	3,58,175.00	9,19,075.00	14,95,000.00	-	-	55,77,852.00
Deductions/Adjustments									
At 31 March 2026	**12,17,469.00**	**1,16,38,241.56**	**30,86,424.51**	**33,39,555.00**	**21,96,920.83**	**54,87,327.38**	**1,59,440.30**	**4,21,719.00**	**2,75,47,097.58**
At 31 March 2025	**12.17.469.00**	**1.16.38.241.56**	**23.76.576.51**	**30.55.401.00**	**21.48.608.83**	**46.57.327.38**	**1.59.440.30**	**31.719.00**	**2.52.84.783.58**
Depreciation/Adjustments									
At 1 April 2025	-	9,94,506.00	5,41,793.00	17,30,523.00	2,87,310.00	9,30,874.00	85,724.00	13,877.00	45,84,607.00
Additions	-	5,32,187.00	3,47,633.00	6,42,113.00	1,79,679.00	6,83,468.00	29,486.00	1,01,961.00	25,16,527.00
Deductions/Adjustments									
At 1 April 2024	-	4,47,291.00	2,25,467.00	9,31,605.00	96,368.00	3,17,381.00	36,580.00	7,930.00	20,62,622.00
Additions	-	5,47,215.00	3,16,326.00	7,98,918.00	1,90,942.00	6,13,493.00	49,144.00	5,947.00	25,21,985.00
Deductions/Adjustments									
At 31 March 2026	**-**	**15,26,693.00**	**8,89,426.00**	**23,72,636.00**	**4,66,989.00**	**16,14,342.00**	**1,15,210.00**	**1,15,838.00**	71,01,134.00
At 31 March 2025	**-**	**9,94,506.00**	**5,41,793.00**	**17,30,523.00**	**2,87,310.00**	**9,30,874.00**	**85,724.00**	**13,877.00**	45,84,607.00
Net Block									
At 31 March 2025	12,17,469.00	1,06,43,736.00	18,34,784.00	13,24,878.00	18,61,299.00	37,26,453.00	73,716.00	17,842.00	2,07,00,177.00
At 31 March 2026	**12,17,469.00**	**1,01,11,549.00**	**21,96,999.00**	**9,66,919.00**	**17,29,932.00**	**38,72,985.00**	**44,230.00**	**3,05,881.00**	**2,04,45,964.00**



MUSLIM EDUCATIONAL & CULTURAL ASSOCIATIONS (M. E.C.A)
UNITY WOMENS COLLEGE , NARUKARA, MANJERI - 676122
LIST OF FIXED ASSETS [2025-2026]

Particulars	W.D.V as on 01.04.2025	Upto Sep 30th	Aftr Sep,30th	Sale	TOTAL	Rate	Depreciation	W.D.V as on 31.03.2026
Freehold land	12,17,469.00	0	0	0	12,17,469.00	0%	-	12,17,469.00
Buildings	1,06,43,736.00	0	0	0	1,06,43,736.00	5%	5,32,187.00	1,01,11,549.00
Plant & Equipment	19,40,356.00	44,550.00	6,65,298.00	0	26,50,204.00	15%	3,47,633.00	23,02,571.00
Computer & Equipments	13,24,878.00	2,76,654.00	7,500.00	0	16,09,032.00	40%	6,42,113.00	9,66,919.00
Furniture & Fixtures	17,55,732.00	33,812.00	14,500.00	0	18,04,044.00	10%	1,79,679.00	16,24,365.00
Vehicles	37,26,453.00	8,30,000.00	0.00	0	45,56,453.00	15%	6,83,468.00	38,72,985.00
Software		3,90,000.00			3,90,000.00	25%	97,500.00	2,92,500.00
Library	73,716.00		0	0	73,716.00	40%	29,486.00	44,230.00
Website	17,842.00	0	0	0	17,842.00	25%	4,461.00	13,381.00
TOTAL	**2,07,00,182.00**	**15,75,016.00**	**6,87,298.00**	**0.00**	**2,29,62,496.00**	**1.75**	**25,16,527.00**	**2,04,45,969.00**

P A HAMEED & ASSOCIATES LLP
CHEROOTY ROAD
CALICUT
CHARTERED ACCOUNTANTS

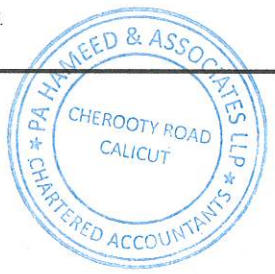
MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)
UNITY WOMENS COLLEGE, NARUKARA, MANJERI,
MALPPURAM, KERALA - 676 122

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

Amount in ₹

	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2026			As at 31 March 2025	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade Investments -Quoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (specify nature)			-		-
	Total Investments			-		-
	Trade Investments - Unquoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	Total Investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.			-		-
	Aggreagte Provision for diminution in value of investments.			-		-
	Footnote 1: Details of investment in partnership firm			As at 31 March 2026		As at 31 March 2025
	Name of partner with % share in profits of such firm					
	ABC			-		-
	XYZ			-		-
	Mr. A			-		-
	Total capital of the firm (Amount in Rs.)			-		-

	Current Investments	As at 31 March 2026			As at 31 March 2025	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Grand Total			-		-
	Aggregate value of quoted investments and market value thereof.			-		-
	Aggregate value of quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-



			Long Term		Short Term	
5	Loans and advances		As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
A	**(Secured)**					
(a)	**Capital advances**					
(i)	Considered good		0.00	0.00	0.00	0.00
(ii)	Doubtful		0.00	0.00	0.00	0.00
	Less: Provision for doubtful advances		0.00	0.00	0.00	0.00
		(a)	**0.00**	**0.00**	**0.00**	**0.00**
(b)	Loans advances to partners or relative of partners		0.00	0.00	0.00	0.00
(c)	Other loans and advances (specify nature)		0.00	0.00	0.00	0.00
(i)	Prepaid expenses		0.00	0.00	0.00	0.00
(ii)	CENVAT credit receivable		0.00	0.00	0.00	0.00
(iii)	VAT credit receivable		0.00	0.00	0.00	0.00
(iv)	Service tax credit receivable		0.00	0.00	0.00	0.00
(v)	GST input credit receivable		0.00	0.00	0.00	0.00
(v)	Security Deposits		0.00	0.00	0.00	0.00
(vi)	Balance with government authorities					
		(b)	0	0	0	0
	Total (a)+(b) (A)		-	-	-	-

			Long Term		Short Term	
B	Loans and advances		As at 31 March 2026	As at 31 March 2025	As at 31 March 2026	As at 31 March 2025
	(Unsecured)					
(a)	**Capital advances**					
(i)	Considered good		0.00	0.00	0.00	0.00
(ii)	Doubtful		0.00	0.00	0.00	0.00
	Less: Provision for doubtful advances		0.00	0.00	0.00	0.00
		(a)	**0.00**	**0.00**	**0.00**	**0.00**
(b)	Loans advances to partners or relative of partners		0.00	0.00	0.00	0.00
(c)	Other loans and advances (specify nature)		0.00	0.00	0.00	0.00
(i)	Prepaid expenses		0.00	0.00	0.00	0.00
(ii)	CENVAT credit receivable		0.00	0.00	0.00	0.00
(iii)	VAT credit receivable		0.00	0.00	0.00	0.00
(iv)	Service tax credit receivable		0.00	0.00	0.00	0.00
(v)	GST input credit receivable		0.00	0.00	0.00	0.00
(v)	Security Deposits		0.00	0.00	0.00	0.00
(vi)	Balance with government authorities		0.00	0.00	0.00	0.00
(vii)	Hostel Mess advance		8,000.00	8,000.00	0	0
(viii)	Salary advance				7,60,140.00	8,89,690.00
(ix)	College Account		17,18,000.00	17,18,000.00		
		(b)	17,26,000.00	17,26,000.00	7,60,140.00	8,89,690.00
	Total (a)+(b) (B)		17,26,000.00	17,26,000.00	7,60,140.00	8,89,690.00
	Total (A + B)					

		As at 31 March 2026	As at 31 March 2025
	Other non-current assets		
(a)	Security Deposits	0	0
(b)	Prepaid expenses	0	0
(c)	Others (Specify nature)	0	0
	Total other non-current other assets	-	0

		As at 31 March 2026	As at 31 March 2025
	Receivables		
(a)	Donations/grants receivable	0	0
(b)	Others (specify nature)	0	0
		-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	0	0
(b)	Unsecured Considered good	0	0
(c)	Doubtful	0	0
	Less: Provision for doubtful receivables	0	0
	Total	-	-

P.A. HAMEED & ASSOCIATES LLP
CHEROOTY ROAD
CALICUT
CHARTERED ACCOUNTANTS

			As at 31 March 2026	As at 31 March 2025
6	**Cash and Bank Balances**			
A	**Cash and cash equivalents**			
(a)	Manjeri Urban Co-operative Bank		62879.10	162998.28
	Malappuram District Co-operative Bank -		2454721.00	1379810.00
	State Bank India - 8896		4961972.56	2119988.05
	State Bank India		4777.00	4777.00
(b)	Cash credit account (Debit balance)		0.00	0.00
(c)	**Fixed Deposits**		0.00	0.00
	Deposits with original maturity of less than three months		0.00	0.00
(d)	Cheques, drafts on hand		0.00	0.00
(e)	Cash on hand		73547.00	125870.00
	Total	(I)	7557896.66	3793443.33
B	**Other bank balances**			
(a)	Bank Deposits			
(i)	Earmarked Bank Deposits		0	0
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		0	0
(iii)	Margin money or deposits under lien		0	0
(iv)	Others (specify nature)		0	0
	Total other bank balances	(II)	0.00	0.00
	Total Cash and bank balances	(I+I I)	**75,57,897**	**37,93,443**

		As at 31 March 2026	As at 31 March 2025
	Other current assets		
	(Specify nature)		
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(a)	Interest accrued but not due on deposits	0	0
(b)	Interest accrued and due on deposits	0	0
	Total	**0**	**0**



MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)
UNITY WOMENS COLLEGE, NARUKARA, MANJERI,
MALAPPURAM, KERALA - 676 122

Financial Statements for the year ended 31st March, 2026

Amount in ₹

12	**Other income**	**31-Mar-26**	**31-Mar-25**
	Agricultural Income	1,20,850.00	1,33,160.00
	Association	-	-
	Bus Fair	1,03,54,615.00	98,44,734.00
	Calander	-	-
	College Devolpement fund	19,70,100.00	20,15,450.00
	Credit Balance written off	-	-
	Exam Fee	5,55,690.00	5,29,615.00
	Hostel Establishment & Mess	23,75,058.00	30,07,003.00
	Interest income	74,121.00	31,250.00
	Internet	-	-
	Magazine	-	-
	Medical Inspection	-	-
	Miscellaneous Income	87,976.00	2,86,940.00
	National Assessment and Acedition Cell (NAAC)	-	-
	NSS	-	-
	Old Student Association	14,300.00	6,750.00
	Other Receipts	37,073.00	-
	PTA Registration	1,700.00	-
	Rent	3,66,675.00	90,500.00
	Research Expenses	-	-
	Special fee & Fine	4,63,380.00	6,01,450.00
	Student Aid Fund (SAF)	-	-
	Tution Fee	85,90,310.00	96,50,900.00
	UCCA	-	-
	Uniform	18,03,430.00	15,66,600.00
	Women Cell	-	-
	Total other income	**2,68,15,278.00**	**2,77,64,352.00**

13	**Employee benefits expense**	**31-Mar-26**	**31-Mar-25**
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	86,32,103.00	72,85,176.00
(b)	Contribution to provident and other funds	-	-
(c)	Gratuity expenses	-	-
(d)	Staff welfare expenses	-	-
	Total Employee benefits expense	**86,32,103.00**	**72,85,176.00**

14	**Finance cost**	**31-Mar-26**	**31-Mar-25**
(a)	*Interest expense*		
(i)	On bank loan	-	-
(ii)	On assets on finance lease	-	-
(b)	Other borrowing costs	-	-
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
(d)	Bank charges	2,720.67	708.00
	Total Finance cost	**2,720.67**	**708.00**

P A HAMEED & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * CHEROOTY ROAD CALICUT

15	**Depreciation and amortization expense**	**31-Mar-26**	**31-Mar-25**
(a)	on tangible assets (Refer note 6)	25,16,527.00	25,21,985.00
(b)	on intangible assets (Refer note 6)	-	-
	Total Depreciation and amortization expense	**25,16,527.00**	**25,21,985.00**
16	**Other Expenses**	**31-Mar-26**	**31-Mar-25**
(a)	Religious/charitable		
(b)	Other Expenses		
	Advertisement	1,30,000.00	1,09,970.00
	Affliation Charges	1,62,090.00	-
	Articles Publication charges	-	-
	Association	-	-
	Atonomus Aplication Fee	1,69,250.00	-
	Auditor's remuneration	51,000.00	45,000.00
	B.ED	-	27,349.00
	Bus & Fee Concession	-	-
	Bus expenses (Fuel & service)	30,00,065.00	51,55,729.00
	Bus insurance	3,78,909.00	2,86,947.00
	Calander	10,185.00	-
	Career Guidence Course(CGC)	-	-
	Chalan fee Marginal seat increase	63,000.00	-
	Cleaning Expense	17,220.00	9,280.00
	Club Expenses	-	-
	Community outreach Program	-	-
	Conference Expenses	39,378.00	-
	Department Purchase	-	-
	Designing Expenses	-	3,14,500.00
	Exam fee	5,55,690.00	5,29,615.00
	Exhibition Expenses	-	-
	Filing Charges	9,600.00	-
	Fine & Penalties	4,200.00	-
	Free Ship Educare	-	-
	Gift & Prices	7,522.00	-
	Green Audit	-	-
	Haritha Karma Sena	-	-
	Hostel mess expenses	20,56,092.00	23,14,891.00
	Internet & cable expenses	93,628.00	86,698.00
	Interview expenses	-	1,00,360.00
	Internal Quality Assurance Cell (IQAC)	-	-
	ISBN	-	-
	Job Fair Expenses	14,300.00	-
	LAB Expenses	1,51,774.00	-
	Legal charges	940.00	-
	Library Expenses	-	-
	Maths Expenses	-	-
	Magazine	21,670.00	-



Member Ship Fee	-	-
Miscellaneous expenses	13,990.00	8,27,144.30
National Assessment and Acredition Cell (NAAC)	-	-
NCC	-	-
News Letter	-	-
News Papper & Perodicals	-	-
NSS Camp Expenses	-	-
Office Expense	14,984.00	-
Postage & telephone	32,250.00	33,486.00
Power and fuel	1,00,682.00	84,945.00
Printing and stationery	22,549.00	23,663.00
Rates and taxes	55,646.00	27,084.00
Refreshment Expenses	1,35,055.00	1,03,471.00
Registration expenses	-	16,250.00
Rent For Photocopy Scanner	-	-
Repairs and maintenance	17,15,971.00	27,49,044.00
Scholarship	-	-
Seminar	-	-
Service Charges	-	11,526.00
Sneha Bhavan	-	-
Software/Website Updation Charge	92,200.00	-
Special Fee	-	3,43,785.00
Sports	70,505.00	-
Travelling expenses	1,38,527.00	36,930.00
Uniform	15,23,290.00	14,38,171.00
Union	33,075.00	
Washing & Cleaning Materials	-	-
Women Cell	-	-
Women Study	-	
Total	1,08,85,237.00	1,46,75,838.30

P A HAMEED & ASSOCIATES LLP
CHEROOTY ROAD
CALICUT
CHARTERED ACCOUNTANTS

MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)
UNITY WOMENS COLLEGE, NARUKARA, MANJERI- 676122

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 ST MARCH, 2026

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance :-		Bank charges	2,720.67
Cash in Hand	1,25,870.00	Building tax	18,567.00
State Bank of India	4,777.00	Bus Deisal	28,60,455.00
State Bank of India A/c 8896	21,19,988.05	Bus Salary and Allowance	22,22,884.00
Manjeri Urban Co-operative Bank	1,62,998.28	Bus Tax	1,14,520.00
Malappuram District Co-operative Bank	13,79,810.00	Bus water service	25,090.00
		Bus Repair & Maintanance	11,05,798.00
Donation	2,45,000.00	Insurance Expense	3,78,909.00
Fine	15,350.00	Compensation	4,200.00
Bus Fair	1,03,54,615.00	Electricity	1,00,682.00
College Development Fund	19,70,100.00	Hostel Due	20,56,092.00
Hostel Establishment	4,79,654.00	Exam Fee	5,55,690.00
Hostel Due	18,95,404.00	Internet	93,628.00
Interest	74,121.00	Lab expense	75,583.00
Exam Fee	5,55,690.00	Land Tax	12,079.00
Fire Wood	10,750.00	Maintanance	5,52,164.00
Other Income (Scrap)	37,073.00	Miscellaneous	13,990.00
Other Income	87,976.00	Printing & Stationary	22,549.00
OSA	14,300.00	Office Expence	9,200.00
Rent	78,600.00	GST Filing Fee	9,600.00
Special Fee	*4,48,030.00*	*Recharge*	*12,355.00*
Tution Fee	85,90,310.00	Postal Service	228.00
Uniform	18,03,430.00	Other Expance	5,784.00
PTA	1,700.00	Refreshment	1,35,055.00
Usufracts	1,10,100.00	Guest lecture- remmuneration	12,160.00
BSNL Tower - Rent	2,88,075.00	Cleaning	17,220.00
Caution Deposit	1,49,000.00	Repairs and Maintenance	58,009.00
Hostel Caution Deposit	1,50,000.00	Chalan fee Marginal seat increase	63,000.00
Advance Account (Salary)	1,89,550.00	Survey Expence	25,000.00
		Gifts & prize	7,522.00
		Audit Fee	51,000.00
		Atonomus Aplication Fee	1,69,250.00
		Meeting charge	39,378.00
		Legal Expance	940.00
		Website expense	92,200.00
		Advertising Expense	1,30,000.00
		Internship Expense	14,300.00
		Salary	63,97,059.00
		Sports	70,505.00
		Magazine	21,670.00
		Provision to practical	76,191.00
		Union	33,075.00
		Calender	10,185.00
		Condonation Fee Affiliation	1,62,090.00
		TA	1,38,527.00
		Telephone	19,667.00
		Uniform	15,23,290.00
		College A/C	15,00,000.00
		Advance Account (Salary)	60,000.00
		Hostel CD	2,55,000.00
		Caution Deposit Refund	1,87,000.00
		Fixed Assets:-	
		Bus	8,30,000.00

P A HAMEED & ASSOCIATES LLP * CHEROOTY ROAD CALICUT * CHARTERED ACCOUNTANTS

		CCTV Bus	1,74,900.00
		Name board	18,052.00
		Computer and Accessories	26,006.00
		Fire and Safety equipments	3,52,748.00
		Incinerator	90,000.00
		Water Filter	62,650.00
		Computer and Accessories	2,58,148.00
		Furniture	30,260.00
		Software	3,90,000.00
		TV	29,550.00
		By Closing Balance :-	
		Cash at Bank :-	
		State Bank of India	4,777.00
		State Bank of India A/c 8896	49,61,972.56
		Manjeri Urban Co-operative Bank	62,879.10
		Malappuram District Co-operative Bank	24,54,721.00
		Cash in Hand	**73,547.00**
	3,13,42,271.33		**3,13,42,271.33**

P.A. HAMEED & ASSOCIATES LLP
CHEROOTY ROAD
CALICUT
CHARTERED ACCOUNTANTS

COLLEGE ACCOUNT
KAHM UNITY WOMENS COLLEGE
(RUN BY MUSIM EDUCATION & CULTURAL ASSOCIATIONS)
NARUKARA,MANJERI - 676122

BALANCE SHEET AS ON 31-03-2026

Amount in ₹

	Particulars	Note	31-03-2026	31-03-2025
I	**Sources of Funds**			
1	**NPO Funds**	1		
(a)	Unrestricted Funds		-81,15,325.67	-84,32,297.70
(b)	Restricted Funds			
			-81,15,325.67	-84,32,297.70
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities	2	1,20,56,413.37	1,14,68,425.37
(c)	Long-term provisions		-	-
			1,20,56,413.37	1,14,68,425.37
3	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Payables			
(c)	Other current liabilities		-	
(d)	Short-term provisions		-	-
			-	-
	Total		**39,41,087.70**	**30,36,127.67**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	3		
(i)	Property, Plant and Equipment	3	16,17,997.62	14,45,462.62
(ii)	Intangible assets	3		
(b)	Non-current investments			
(c)	Long Term Loans and Advances			
(d)	Other non-current assets (specify nature)	4	24,551.00	24,551.00
			16,42,548.62	14,70,013.62
2	**Current assets**			
(a)	Current investments			
(b)	Inventories			
(c)	Receivables			
(d)	Cash and bank balances	5	22,98,539.08	15,66,114.05
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets		-	
			22,98,539.08	15,66,114.05
	Total		**39,41,087.70**	**30,36,127.67**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per our report even date attached

For P.A HAMEED & ASSOCIATES LLP
Chartered Accountants
F.R. No: 005527S

RAZIQ AHMED,FCA
Partner
M.No: 220045
Place: Calicut
Date: 03-09-2026
UDIN : 26220045CCVKESS2504

P.A. HAMEED & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * CHEROOTY ROAD CALICUT

For MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)

Ovingal Abdul Ali
[Member]

Place : Manjeri
Date : 03-09-2026

Original given to Zulaikha. M.

24/9/26

COLLEGE ACCOUNT
KAHM UNITY WOMENS COLLEGE
(RUN BY MUSIM EDUCATION & CULTURAL ASSOCIATIONS)
NARUKARA,MANJERI - 676122

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2026

Amount in Rupees

	Particulars	Note	31-03-2026			31-03-2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income**							
(a)	Donations and Grants				-			-
(b)	Fees from Rendering of Services		-		-	-		-
(c)	Sale of Goods							
II	**Other Income**	6	7,92,788.00		7,92,788.00	7,52,828.00	-	7,52,828.00
III	**Total Income (I+II)**		7,92,788.00	-	7,92,788.00	7,52,828.00	-	7,52,828.00
IV	**Expenses:**							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid							
(c)	*Employee benefits expense*	7	1,64,500.00	-	1,64,500.00	98,360.00	-	98,360.00
(d)	Finance Cost	8	243.97	-	243.97		-	-
(e)	Depreciation and amortization expense	9	2,32,028.00	-	2,32,028.00	2,05,598.00	-	2,05,598.00
(f)	Other expenses	10	15,79,044.00	-	15,79,044.00	24,90,531.00	-	24,90,531.00
(g)	Religion/charitable expenses	10	-		-	2,470.00	-	2,470.00
	Total expenses		19,75,815.97		19,75,815.97	27,96,959.00	-	27,96,959.00
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary Items (III- IV)**		-11,83,027.97		-11,83,027.97	-20,44,131.00	-	-20,44,131.00
VI	Exceptional items (specify nature & provide note/delete if none)						-	-
VII	**Excess of Income over Expenditure for the year before extraordinary Items (V-VI)**		(11,83,027.97)		(11,83,027.97)	-20,44,131.00	-	-20,44,131.00
VIII	Extraordinary Items (specify nature & provide note/delete if none)						-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		(11,83,027.97)		(11,83,027.97)	(20,44,131.00)	-	-20,44,131.00
	Appropriations Transfer to funds, e.g., Building fund							
	Transfer from funds							
	Balance tansferred to General Fund							
			(11,83,027.97)		(11,83,027.97)	(20,44,131.00)		(20,44,131.00)

The accompanying notes are an integral part of the financial statements

As per our report even date attached

For P.A HAMEED & ASSOCIATES LLP
Chartered Accountants
F.R. No: 005527S

RAZIQ AHMED, FCA
Partner
M.No: 220045
Place: Calicut
Date: 03-09-2026
UDIN : 26220045CCVKESS2504

For MUSLIM EDUCATIONAL & CULTURAL ASSOCIATION (M.E.C.A)

Ovingal Abdul Ali
[Member]

Place : Manjeri
Date : 03-09-2026

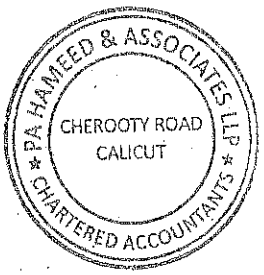
COLLEGE ACCOUNT
KAHM UNITY WOMENS COLLEGE
(RUN BY MUSIM EDUCATION & CULTURAL ASSOCIATIONS)
NARUKARA,MANJERI - 676122

SCHEDULE TO BALANCE SHEET AS ON 31-03-2026

Note - 1 NPOs Funds

Amount in ₹

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Excess of expenditure over income	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	Unrestricted Funds					
1	Corpus Funds					-
2	General Funds	-84,32,297.70	-11,83,027.97	15,00,000.00	-	-81,15,325.67
3	Designated Funds					-
(B)	Restricted Funds					-
				15,00,000.00	-	(81,15,325.67)
Previous Year (PY)		-92,65,582.70	-20,44,332.00	28,77,617.00	-	(84,32,297.70)

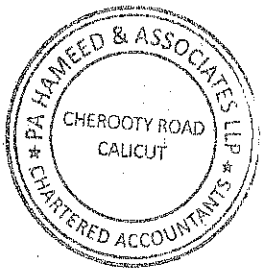


COLLEGE ACCOUNT
KAHM UNITY WOMENS COLLEGE
(RUN BY MUSIM EDUCATION & CULTURAL ASSOCIATIONS)
NARUKARA,MANJERI - 676122

Note formin part of the Financial Statements for the year ended 31st March, 2026

Amount in Rupees

		31-03-2026	31-03-2025
2	**Other long-term liabilities**		
(a)	Advance from customers	-	-
(b)	Others (please specify)		
	Hostel Advance	8,000.00	8,000.00
	Student Wealfare Fund	9,87,069.24	9,87,069.24
	PTA Fund	66,54,598.13	55,19,658.13
	Infra Structure Fund	44,06,746.00	46,56,746.00
	B.com Computer Application Fund	-	1,48,813.00
	Industriel Chemistry Fund	-	48,139.00
	Fund From Self Finance (M.E.C.A)	-	1,00,000.00
	Total Other long-term liabilities	**1,20,56,413.37**	**1,14,68,425.37**



COLLEGE ACCOUNT
KAHM UNITY WOMENS COLLEGE
(RUN BY MUSIM EDUCATION & CULTURAL ASSOCIATIONS)
NARUKARA,MANJERI - 676122

Note formin part of the Financial Statements for the year ended 31st March, 2026

3 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS								
	Freehold land	Buildings	Plant and Equipment	Computer & Equipments	Furniture & Fixtures	Vehicles	Library Books	Website	Total
Gross Block									
At 1 April 2025	-	3,80,000.00	7,19,006.07	50,533.53	2,44,133.00	31,117.00	9,901.02	10,772.00	14,45,462.62
Additions		-	1,61,963.00	-	-	-	-	-	1,61,963.00
Deductions/Adjustments									-
At 1 April 2024	-	-	1,89,353.07	5,789.53	2,56,207.00	36,608.00	7,989.02	14,363.00	5,10,309.62
Additions	-	4,00,000.00	6,51,157.00	68,950.00	14,260.00	-	6,384.00	-	11,40,751.00
Deductions/Adjustments									-
At 31 March 2026	-	**3,80,000.00**	**8,80,969.07**	**50,533.53**	**2,44,133.00**	**31,117.00**	**9,901.02**	**10,772.00**	**16,07,425.62**
At 31 March 2025	-	**4,00,000.00**	**8,40,510.07**	**74,739.53**	**2,70,467.00**	**36,608.00**	**14,373.02**	**14,363.00**	16,51,060.62
Depreciation/Adjustments									
At 1 April 2025	-	20,000.00	1,26,076.55	29,896.00	27,047.00	5,491.00	5,749.60	5,745.00	2,20,005.15
Additions	-	19,000.00	1,26,886.00	12,247.00	23,629.00	4,668.00	2,173.00	2,155.00	1,90,758.00
Deductions/Adjustments									-
At 1 April 2024	-	-	28,403.00	2,316.00	25,621.00	5,491.00	3,196.00	5,745.00	70,772.00
Additions		20,000.00	97,673.55	27,580.00	1,426.00	-	2,553.60	-	1,49,233.15
Deductions/Adjustments									-
At 31 March 2026	-	**39,000.00**	**2,52,962.55**	**42,143.00**	**50,676.00**	**10,159.00**	**7,922.60**	**7,900.00**	4,10,763.15
At 31 March 2025	-	**20,000.00**	**1,26,076.55**	**29,896.00**	**27,047.00**	**5,491.00**	**5,749.60**	**5,745.00**	2,20,005.15
Net Block									
At 31 March 2026	-	3,80,000.00	7,14,433.52	44,843.53	2,43,420.00	31,117.00	8,623.42	8,618.00	14,31,055.47
At 31 March 2025	-	**3,41,000.00**	**6,28,006.52**	**8,390.53**	**1,93,457.00**	**20,958.00**	**1,978.42**	**2,872.00**	11,96,662.47

P.A.HAMEED & ASSOCIATES LLP
CHEROOTY ROAD
CALICUT
CHARTERED ACCOUNTANTS

COLLAGE ACCOUNT

UNITY WOMENS COLLEGE , NARUKARA, MANJERI - 676122

LIST OF FIXED ASSETS [2025-2026]

Particulars	W.D.V as on 01.04.2025	Upto Sep 30th	Aftr Sep,30th	TOTAL	Rate	Depreciation	W.D.V as on 31.03.2026
Water Tank	3,80,000.00	-	-	3,80,000.00	5%	19,000.00	3,61,000.00
Furniture & Fittings	2,30,586.00	-	-	2,30,586.00	10%	23,059.00	2,07,527.00
Tools	13,547.00	-	-	13,547.00	10%	1,355.00	12,192.00
CCTV	23,525.33	-	-	23,525.33	15%	3,529.00	19,996.33
Xerox Machine	1,01,387.74	51,300.00	1,65,500.00	3,18,187.74	15%	35,316.00	2,82,871.74
PTA Bike	1,434.00	-	-	1,434.00	15%	215.00	1,219.00
Speaker	960.00	-	-	960.00	15%	144.00	816.00
Battery (Library)	3,607.00	-	-	3,607.00	15%	541.00	3,066.00
Cell Phone	104.00	-	-	104.00	15%	16.00	88.00
Maruthi Eco	29,683.00	-	-	29,683.00	15%	4,452.00	25,231.00
Water Purifier	9,356.00	-	-	9,356.00	15%	1,403.00	7,953.00
Lab Equipments	76,538.00	-	-	76,538.00	15%	11,481.00	65,057.00
Punching Machine	509.00	-	-	509.00	15%	76.00	433.00
Cash Counding Machine	4,428.00	-	-	4,428.00	15%	664.00	3,764.00
Lab Equipments	1,341.00	1,61,963.00	16,900.00	1,80,204.00	15%	25,763.00	1,54,441.00
TV	4,97,250.00	-	-	4,97,250.00	15%	74,588.00	4,22,662.00
Computer	26,233.53	-	-	26,233.53	40%	10,493.00	15,740.53
Laptop	24,300.00	-	-	24,300.00	40%	9,720.00	14,580.00
Library Books & Computer	9,901.02	8,900.00	-	18,801.02	40%	7,520.00	11,281.02
College Website	1,783.00	-	-	1,783.00	25%	446.00	1,337.00
Zoom Application	8,989.00	-	-	8,989.00	25%	2,247.00	6,742.00
TOTAL	**14,45,462.62**	**2,22,163.00**	**1,82,400.00**	**18,50,025.62**		**2,32,028.00**	**16,17,997.62**

COLLEGE ACCOUNT
KAHM UNITY WOMENS COLLEGE
(RUN BY MUSIM EDUCATION & CULTURAL ASSOCIATIONS)
NARUKARA,MANJERI - 676122

BALANCE SHEET AS ON 31-03-2026

Amount in Rupees

		Long Term		Short Term	
0	**Borrowings**	31-03-2026	31-03-2025	31-03-2026	31-03-2025
	Secured				
(a)	**Term loans**				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	**Loans repayable on demand**				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-		
(f)	Other loans advances (specify nature)		-	-	-
	Total (A)	-	-	-	-
	Unsecured				
(a)	**Term loans**				
(b)	**Loans repayable on demand**				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	=	=	=	=
	Foot Note:				
(i)	*Nature of the Security to be specified separately.*				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				

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COLLEGE ACCOUNT
KAHM UNITY WOMENS COLLEGE
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NARUKARA,MANJERI - 676122

Note formin part of the Financial Statements for the year ended 31st March, 2026

Amount in Rupees

4	**Other non-current assets**		**31-03-2026**	**31-03-2025**
(a)	Security Deposits		14,500.00	14,500.00
(b)	Prepaid expenses		-	-
(c)	Others (Specify nature)		-	-
(i)	Fee Advance		51.00	51.00
(ii)	Advance (Chemistry Department)		10,000.00	10,000.00
	Total other non-current other assets		24,551.00	24,551.00
5	**Cash and Bank Balances**		**31-03-2026**	**31-03-2025**
A	**Cash and cash equivalents**			
(a)	On current accounts		-	-
(b)	Cash credit account (Debit balance)		-	-
(c)	**Fixed Deposits**			
	Deposits with original maturity of less than three months		-	-
(d)	Cheques, drafts on hand		-	-
(e)	Cash on hand		35,062.00	26,617.00
	Total	**(I)**	35,062.00	26,617.00
B	**Other bank balances**			
(a)	Bank Deposits-			
	M C U B A/c No: 4403		3,42,477	3,22,347
	Federal Bank A/c No: 9768		19,21,000	12,17,150
(i)	Earmarked Bank Deposits		-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
(iii)	Margin money or deposits under lien		-	-
(iv)	Others (specify nature)		-	-
	Total other bank balances	**(II)**	22,63,477	15,39,497
	Total Cash and bank balances	**(I+II)**	**22,98,539.08**	**15,66,114.05**

P.A HAMEED & ASSOCIATES LLP
CHEROOTY ROAD
CALICUT
CHARTERED ACCOUNTANTS

COLLEGE ACCOUNT
KAHM UNITY WOMENS COLLEGE
(RUN BY MUSIM EDUCATION & CULTURAL ASSOCIATIONS)
NARUKARA,MANJERI - 676122

SCHEDULE TO INCOME & EXPENDITURE AS ON 31-03-2025

Amount in

6	**Other income**	**31-03-2026**	**31-03-2025**
	Interest income	-	28,200.00
	Internet collection	46,700.00	43,500.00
	Student Aid Fund	-	10,875.00
	SAF	11,675.00	
	UCCA	100.00	22,500.00
	Medical Inspection	5,755.00	6,985.00
	Magazine	57,257.00	
	Credit Balance written off	5,46,952.00	
	Exam	38,774.00	1,80,198.00
	Association	-	81,150.00
	Research Collection	-	2,500.00
	NAAC	-	1,18,000.00
	NSS	53,790.00	
	PTA Registration	21,600.00	1,22,300.00
	Calender Reciept	10,185.00	11,620.00
	Women Cell	-	10,000.00
	Other Receipts	-	1,15,000.00
	Total other income	**7,92,788.00**	**7,52,828.00**

7	**Employee benefits expense**	**31-03-2026**	**31-03-2025**
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	1,64,500.00	98,360.00
(b)	Contribution to provident and other funds(ESI & EPF Paid)	-	
(c)	Gratuity expenses	-	
(d)	Staff training expenses		
	Total Employee benefits expense	**1,64,500.00**	**98,360.00**

8	**Finance cost**	**31-03-2026**	**31-03-2025**
(a)	Interest expense		
(i)	On bank Charge	243.97	201.00
(ii)	On assets on finance lease		-
(b)	Other borrowing costs		
(c)	Loss on foreign exchange transactions and translations considered as finance cost	-	-
	Total Finance cost	**243.97**	**201.00**

P A HAMEED & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * CHEROOTY ROAD CALICUT

COLLEGE ACCOUNT
KAHM UNITY WOMENS COLLEGE
(RUN BY MUSIM EDUCATION & CULTURAL ASSOCIATIONS)
NARUKARA,MANJERI - 676122

SCHEDULE TO INCOME & EXPENDITURE AS ON 31-03-2025

9	**Depreciation and amortization expense**	**31-03-2026**	**31-03-2025**
(a)	on tangible assets (Refer note 11)	2,32,028.00	2,05,598.00
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	**2,32,028.00**	**2,05,598.00**

10	**Other Expenses**	**31-03-2026**	**31-03-2025**
	Religious/charitable	-	2,470.00
	Other Expenses	-	-
	Audit Fee	2,000.00	
	Adminstration Exp	710.00	
	AISHE	150.00	
	Bus Fee & Concession	2,02,150.00	
	Financial Support For Music Club	4,500.00	
	Renewal and Registration Expense		11,440.00
	Proficiency prize to class topper	88,000.00	
	Power and fuel	8,500.00	33,159.00
	Rent		35,000.00
	Programme Expense		1,000.00
	Haritha Karma Sena	19,000.00	7,000.00
	Repairs and maintenance	82,671.00	51,530.00
	Green Audit	60,000.00	
	Guest lecture remuneration		
	Poster Desighn Expenses		4,790.00
	Interview Expenses		19,000.00
	Refreshment Expense	16,877.00	81,206.00
	Travelling expenses	8,970.00	18,255.00
	Auditor's remuneration		13,200.00
	Printing and stationery	92,946.00	1,21,209.00
	News Paper and Periodicals		38,474.00
	News Letter	10,600.00	
	NPTEL	1,500.00	
	Department Purchase	26,586.00	65,673.00
	Job Fair Expenses		7,984.00
	Postage Charge	3,000.00	6,000.00
	PTA Leadership Camp	7,500.00	-
	Filing Charges		5,870.00
	Film Club	1,500.00	
	Lab expenses	1,51,463.00	1,92,688.00
	Service Charge		43,615.00
	NSS		70,000.00
	Exam A/c		17,360.00
	Legal expenses		1,500.00

P.A. HAMEED & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * CHEROOTY ROAD CALICUT

Library expensese	35,106.00	1,31,184.00
Math lab	29,910.00	44,850.00
NCC	14,805.00	12,346.00
NAAC	3,63,667.00	4,96,383.00
Exhibition Expenses		16,412.00
Free ship		4,000.00
Research expenses		-
Seminar	64,692.00	740.00
Sports	24,586.00	56,192.00
Women cell		19,200.00
Women study	12,462.00	5,000.00
ISBN	12,220.00	2,160.00
Softeare Updation Charges		26,850.00
Washing & Cleaning		1,250.00
Calender expense		27,000.00
Conference		15,830.00
CGC		8,665.00
Career Guidence Cource		-
Club	12,425.00	48,431.00
KIRF	1,335.00	
KSHEC TETLT	1,000.00	
IQAC	1,07,682.00	1,80,744.00
ASAP	1,420.00	-
Association Expense	8,000.00	43,470.00
Celebration Expense	6,660.00	-
Financial A/c		-
RUSA		-
Tender Expense		-
Union Expense	14,825.00	4,850.00
Webinar		-
Work Shop Expense		-
Affiliation Expense	25,560.00	19,840.00
Premarital A/c		-
Music Expense		-
Member Ship Fee		800.00
Fine & Penalties	20,000.00	15,648.00
Articles Publication charges		18,000.00
Bus & Fee Concession		1,52,550.00
Scholarship		88,000.00
Sneha Bhavan		37,978.00
SWF		
Miscellaneous expenses	34,066.00	1,66,205.00
Total	15,79,044.00	24,90,531.00

P A HAMEED & ASSOCIATES LLP
CHEROOTY ROAD
CALICUT
CHARTERED ACCOUNTANTS

COLLEGE ACCOUNT,
KAHM UNITY WOMENS COLLEGE,
(RUN BY: MUSLIM EDUCATIONAL & CULTURAL ASSOCIATIONS),
NARUKARA, MANJERI - 676122.
RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2026.

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance :-		Administration Expense	710.00
Cash in Hand	26,617.00	Affiliation	25,560.00
MCUB - 4403	3,22,347.05	AISHE	150.00
Federal Bank - 9768	12,17,150.00	ASAP	1,420.00
		Association	8,000.00
Exam Fee	38,774.00	Bank Charge	243.97
Internet	46,700.00	Celebration	6,660.00
SAF	11,675.00	Club	12,425.00
UCCA	100.00	Collage union	9,755.00
Magazine	57,257.00	Film club	1,500.00
Medical Inspection	5,755.00	Fine and penalties	20,000.00
NSS	53,790.00	Green Audit	60,000.00
Calender	10,185.00	Guest lecture remuneration	32,000.00
Management - from MECA	15,00,000.00	Haritha karma sena	19,000.00
		IQAC	1,07,682.00
		ISBN	12,220.00
PTA Collection	14,17,400.00	KIRF	1,335.00
PTA Registration	21,600.00	KSHEC TETLT	1,000.00
		Lab	1,51,463.00
		Library	35,106.00
		Maintanence and Services expenses	82,671.00
		Maths Lab	29,910.00
		Miscellaneous expense	30,564.00
		NAAC	3,63,667.00
		NCC	14,805.00
		News Letter	10,600.00
		NPTEL	1,500.00
		Petrol and Diesel expeses	8,500.00
		Postage advance	3,000.00
		Printing and Stationary	77,822.00
		Refreshment expenses	6,877.00
		Seminar	64,692.00
		Sports	24,586.00
		Stationery	14,474.00
		TA	8,970.00
		Union Election	5,070.00
		Women study	12,462.00
		Deparment purchase	26,586.00
		SWF	3,502.00
		PTA:-	
		Audit Fee	2,000.00
		Bus & Fee Concession	2,02,150.00
		Financial support for music club	4,500.00
		Proficiency prize to class topper	88,000.00
		Refreshment	10,000.00
		PTA leadership camp	7,500.00
		Salary & Allowences	1,32,500.00
		Stationery	650.00

P A HAMEED & ASSOCIATES LLP
CHEROOTY ROAD
CALICUT
CHARTERED ACCOUNTANTS

		PTA Collection Refund	2,82,460.00
		Fixed Assets:-	
		Printer	2,16,800.00
		Scanner	8,900.00
		Lab Equipments	1,78,863.00
		Closing Balance :-	
		MCUB - 4403	3,42,477.08
		Federal Bank 9768	19,21,000.00
		Cash in Hand	35,062.00
	47,29,350.05		47,02,930.05

