

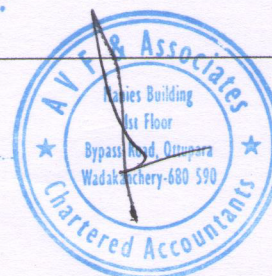
## C E R T I F I C A T E

|                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Whether accounts are maintained regularly and in accordance with the provisions of the Act and Rules                                                                                                                                      | <p>As explained by the management, the block Library Books were depreciated at a higher rate than prescribed in Income Tax Act for complying with H O instruction.</p> <p>Except for the above observation the accounts are maintained regularly and in accordance with the provisions of the Act and Rules.</p> |
| Whether receipts and disbursements are properly and correctly shown in the accounts                                                                                                                                                       | Yes                                                                                                                                                                                                                                                                                                              |
| Whether the cash balance and vouchers in custody of the Director or Accountant on the date of the audit were in agreement with the accounts                                                                                               | Yes                                                                                                                                                                                                                                                                                                              |
| Whether all deeds, books, accounts, vouchers or other documents or records required by the auditor were produced before him                                                                                                               | Yes                                                                                                                                                                                                                                                                                                              |
| Whether the register of movable or immovable properties is properly maintained and the changes therein are communicated from time to time to the Head Office and the defects and inaccuracies mentioned in the previous audit report have | Yes                                                                                                                                                                                                                                                                                                              |





|    |                                                                                                                                                                                                                                                                                                                                     |                       |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
|    | been duly complied with                                                                                                                                                                                                                                                                                                             |                       |
| 6  | Whether the Director or Accountant or any other person required by the auditor to appear before him did so and furnished the necessary information required by him                                                                                                                                                                  | Yes                   |
| 7  | Whether any property or funds of the unit were applied for any object or purpose other than the object or purpose of the unit                                                                                                                                                                                                       | No                    |
| 8  | The amounts outstanding for more than one year and the amounts written off, if any                                                                                                                                                                                                                                                  | No such cases         |
| 9  | Whether tenders were invited for repairs or construction for involving expenditure exceeding Rs.5000/-                                                                                                                                                                                                                              | No such cases         |
| 10 | Whether any money of the unit has been invested to the contrary of the provision of Section 35                                                                                                                                                                                                                                      | No such cases noticed |
| 11 | Alienations if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor                                                                                                                                                                                                 | No such cases noticed |
| 12 | All cases of irregular, illegal or improper expenditure, or failure or omission to recover moneys or other property belonging to the Unit or of loss or wastage of money or other property thereof, and whether such expenditure, failure, omission, loss or wastage was caused in consequence of breach of trust or misapplication | No such cases noticed |





|    |                                                                                                                                                 |                                                                                                                                                                            |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | or any other misconduct on the part of the Local Administration or any other person while in the management of the Unit                         |                                                                                                                                                                            |
| 13 | Whether any budget has been prepared and passed by the Local Committee                                                                          | Yes                                                                                                                                                                        |
| 14 | Whether the meetings of the Local Committee are held regularly                                                                                  | Yes                                                                                                                                                                        |
| 15 | Whether the minute book of the proceedings of the meetings is maintained                                                                        | Yes                                                                                                                                                                        |
| 16 | Whether the irregularities pointed out by the auditor in the accounts of previous years have been duly complied with during the period of audit | Yes                                                                                                                                                                        |
| 17 | Any special matter, which the auditor may think fit or necessary to bring to the notice of the Statutory Auditors                               | 1. As explained by the management, the block of Library Books was depreciated at a higher rate than prescribed in Income Tax Act 1961, for complying with H O instruction. |

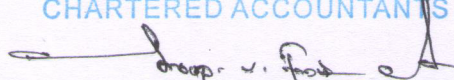
We have examined the books of accounts of Bharathiya Vidya Bhavan-Wadakkanchery Kendra, Wadakkanchery, Thrissur - 680582 for the year ended 31<sup>st</sup> March 2026 and we certify that the details stated above are true and correct on the basis of the information and explanation given to us.

PLACE: THRISSUR

UDIN: 26228776MSRQFX6064

DATE: 19.08.2026



For AVF & ASSOCIATES  
CHARTERED ACCOUNTANTS  
  
CA. ANOOP. V. FRANCIS (Proprietor)  
M. COM, FCA, DISA - (ICAI)  
Membership No : 228776  
Firm Registration No : 015631S



**Wadakanchery Kendra final 2025-2026**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-Mar-26**

| Previous year  | EXPENDITURE                                                        | Amount       | Amount         | Previous year  | INCOME                                                           | Amount       | Amount         |
|----------------|--------------------------------------------------------------------|--------------|----------------|----------------|------------------------------------------------------------------|--------------|----------------|
|                | Opening Stock of Bhavan's Publications at Cost (As per Schedule)   | -            | -              | 1,22,000.00    | Recurring Donations (As per Schedule)                            | -            | 2,57,500.00    |
|                | Purchases of Bhavan's Publications                                 | -            | -              | -              | Grants (As per Schedule)                                         | -            | -              |
|                | Expenses For Publication Of Journals, Books, Etc.                  | -            | -              | 1,85,16,285.00 | Fees (As per Schedule)                                           | -            | 2,00,98,720.00 |
| 1,34,89,007.00 | Salaries, Wages and Other Payments (As per Schedule)               | 35,52,184.00 | -              | -              | Sales of Bhavan's Publications                                   | -            | -              |
| 5,35,323.00    | Contribution to Provident & Other Funds (As per Schedule)          | 8,09,082.00  | -              | -              | Subscriptions                                                    | -            | -              |
| 1,16,677.00    | Staff Welfare Expenses                                             | 1,12,720.00  | -              | -              | Advertisements Revenue                                           | -            | -              |
| 4,24,000.00    | Repairs, Replacements, Renewals (including Vehicle Maintenance)    | 10,44,772.00 | -              | -              | Rent, Compensation for Accommodation & Hire Charges              | -            | -              |
| -              | Packing, Freight, Forwarding & Distribution Expenses               | -            | -              | 45,124.00      | Interest on Saving Bank Accounts                                 | 86,622.00    | -              |
| 1,19,945.00    | Rent, Rates and Taxes (As per Schedule)                            | 1,27,019.00  | -              | 15,93,372.00   | Interest on Fixed Deposits                                       | 16,86,987.00 | -              |
| 13,277.00      | Insurance                                                          | 12,339.00    | -              | 1,11,363.00    | Interest on Others                                               | 15,315.00    | 19,82,924.00   |
| 1,01,634.00    | Printing and Stationery                                            | 2,63,636.00  | -              | 13,66,740.52   | Miscellaneous Income (As per Schedule)                           | -            | 21,65,644.00   |
| 2,95,014.00    | Gas, Light and Fuel Charges                                        | 3,13,180.00  | -              | -              | Profit on Sale of Assets                                         | -            | -              |
| 90,045.00      | Advertisement, Publicity and Sales Promotion                       | 66,256.00    | -              | -              | Profit on Sale/Redemptions/Maturity of Investments               | -            | -              |
| 2,961.00       | Postage and Courier Charges                                        | 5,654.00     | -              | -              | Credit Balances Written Back                                     | -            | -              |
| 3,59,438.00    | Travelling and Conveyance (including allowances) (As per Schedule) | 4,60,187.00  | -              | -              | Administrative Charges (Income)                                  | -            | -              |
| 58,219.00      | Telephone and Internet Charges                                     | 55,639.00    | -              | -              | Closing Stock of Bhavan's Publications at Cost (As per Schedule) | -            | -              |
| 17,977.00      | Subscriptions to Newspapers, Periodicals, etc.                     | 18,313.00    | -              | -              |                                                                  |              |                |
| -              | Laboratory Expenses                                                | 44,057.00    | -              | -              |                                                                  |              |                |
| 5,26,779.00    | Extra Curricular Expenses (Students') (As per Schedule)            | 9,70,510.00  | -              | -              |                                                                  |              |                |
| 43,157.00      | Cultural Programmes, Functions, etc. (As per Schedule)             | 23,317.00    | -              | -              |                                                                  |              |                |
| -              | Students' Hostel Expenses including Boarding                       | -            | -              | -              |                                                                  |              |                |
| 6,62,800.07    | Miscellaneous Expenses (As per Schedule)                           | 5,41,325.51  | -              | -              |                                                                  |              |                |
| -              | Donation Paid                                                      | -            | -              | -              |                                                                  |              |                |
| -              | Scholarships and Prizes etc.                                       | -            | -              | -              |                                                                  |              |                |
| 38,241.00      | Examination Expenses                                               | 78,909.00    | 78,909.00      | -              |                                                                  |              |                |
| 20,900.00      | Audit Fees                                                         | -            | 25,000.00      | -              |                                                                  |              |                |
| -              | Legal Charges                                                      | 4,500.00     | -              | -              |                                                                  |              |                |
| 58,150.00      | Professional Charges                                               | 48,700.00    | 53,200.00      | -              |                                                                  |              |                |
| -              | Professional Charges in Respect of Computer Institutes             | -            | -              | -              |                                                                  |              |                |
| 5,80,000.00    | Interest on Bank Overdrafts, Loans, etc. (As per Schedule)         | -            | 5,80,000.00    | -              |                                                                  |              |                |
| 33,790.00      | Bad debts and Debit Balances written off                           | -            | 46,550.00      | -              |                                                                  |              |                |
| -              | Loss on Assets Sold/discarded (Net)                                | -            | 17,145.00      | -              |                                                                  |              |                |
| -              | Loss on Sale/Maturity of Investments                               | -            | -              | -              |                                                                  |              |                |
| -              | Amount transferred to Specific Grants/ Earmarked Funds             | -            | -              | -              |                                                                  |              |                |
| 1,69,101.00    | Reimbursement of HO expenses                                       | -            | 1,33,729.00    | -              |                                                                  |              |                |
| -              | Administrative Charges (Expenses)                                  | -            | -              | -              |                                                                  |              |                |
| 51,81,251.00   | Depreciation (As per Schedule)                                     | -            | 30,08,607.00   | -              |                                                                  |              |                |
| -              | Provision for Contingencies                                        | -            | -              | -              |                                                                  |              |                |
| -              | Provision for Major Repairs & Renovations                          | -            | -              | -              |                                                                  |              |                |
| 1,41,257.45    | Balance, being excess of Income Over Expenditure for the year      | -            | 21,45,851.49   | -              |                                                                  |              |                |
| 2,18,55,184.52 | Total Rs.                                                          | -            | 2,45,10,786.00 | 2,18,55,184.52 | Total Rs.                                                        | -            | 2,45,10,788.00 |

Place Wadakanchery  
Date: 29/07/2026



For Bharatiya Vidya Bhavan

Chairman Secretary

Place Wadakanchery  
Date: 19/08/2026

For A.M.F. & ASSOCIATES  
CHARTERED ACCOUNTANTS  
As per our report of even date attached.

CA. ANOOP. V. FRANCIS (Proprietor) Chartered Accountants  
M. COM, FCA, DICA - (ICAI)  
Membership No : 228776  
Firm Registration No : 015031S

UDIN- 26228776MSRQFX6064

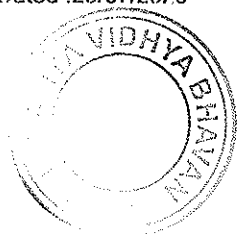


**Wadakanchery Kendra final 2025-2026**  
**BALANCE SHEET AS AT 31-Mar-26**

| As at 31-Mar-25        | FUNDS AND LIABILITIES                                    | As at 31-Mar-26        | As at 31-Mar-25        | PROPERTY AND ASSETS                              | As at 31-Mar-26        |
|------------------------|----------------------------------------------------------|------------------------|------------------------|--------------------------------------------------|------------------------|
|                        | <b>General Funds :</b>                                   |                        |                        | <b>Fixed Assets (At Book Value) :</b>            |                        |
| 4,80,13,392.00         | As per Annexure 'A'                                      | 4,80,13,392.00         | 5,47,85,928.00         | As per Annexure 'J'                              | 5,67,79,572.00         |
|                        | <b>Earmarked Funds :</b>                                 |                        |                        | <b>Investments (At cost or Book Value) :</b>     |                        |
| 23,00,000.00           | As per Annexure 'B'                                      | 23,00,000.00           | -                      | As per Annexure 'K'                              | -                      |
|                        | <b>Accumulated Depreciation :</b>                        |                        |                        | <b>Current Assets :</b>                          |                        |
| 3,46,63,684.00         | As per Annexure 'C'                                      | 3,75,12,803.00         | 24,37,607.00           | As per Annexure 'L'                              | 16,29,122.00           |
|                        | <b>Secured Loans :</b>                                   |                        |                        | <b>Bank Balances, Cheques and Cash on Hand :</b> |                        |
| -                      | As per Annexure 'D'                                      | -                      | 2,62,55,579.20         | As per Annexure 'M'                              | 3,10,94,553.69         |
|                        | <b>Unsecured Loans :</b>                                 |                        |                        | <b>Inter Branch Transactions :</b>               |                        |
| -                      | As per Annexure 'E'                                      | -                      | -                      | As per Annexure 'O'                              | -                      |
|                        | <b>Liabilities and Provisions :</b>                      |                        |                        | <b>Income &amp; Expenditure Account :</b>        |                        |
| 56,37,248.00           | As per Annexure 'F'                                      | 59,00,034.00           | 2,67,82,659.80         | As per Annexure 'I'                              | 2,46,36,808.31         |
|                        | <b>Deposits :</b>                                        |                        |                        |                                                  |                        |
| 3,19,150.00            | As per Annexure 'G'                                      | 3,50,400.00            |                        |                                                  |                        |
|                        | <b>Specific Grants for acquisition of Assets, etc. :</b> |                        |                        |                                                  |                        |
| -                      | As per Annexure 'H'                                      | -                      |                        |                                                  |                        |
|                        | <b>Inter Branch Transactions :</b>                       |                        |                        |                                                  |                        |
| 1,93,28,300.00         | As per Annexure 'N'                                      | 2,00,63,377.00         |                        |                                                  |                        |
| <b>11,02,61,774.00</b> | <b>Total Rs.</b>                                         | <b>11,41,40,056.00</b> | <b>11,02,61,774.00</b> | <b>Total Rs.</b>                                 | <b>11,41,40,056.00</b> |

As per our report of even date attached.

Place : Wadakanchery  
Dated : 29/07/2026



For Bharatiya Vidya Bhavan

Chairman

Secretary

Place : Wadakanchery  
Dated : 19/08/2026

For AVF & ASSOCIATES  
CHARTERED ACCOUNTANTS Chartered Accountants

CA. ANOOP. V. FRANCIS (Proprietor)  
M. COM, FCA, DISA - (ICAI)  
Membership No : 228776  
Firm Registration No : 0156315

UDIN - 26228776 MSRQ1FX 6064