

| <b>Bannariamman Institute of Technology</b><br><b>Income &amp; Expenditure Account for the Year Ended 31.03.2026</b><br><b>(Amount in Rs.)</b>                                                                                                                                                                                                                                                                                                                                                                                             |                                                       |                          |                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------|--------------------------|
| Sl No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Particulars                                           | Year Ended<br>31.03.2026 | Year Ended<br>31.03.2025 |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Income:</b>                                        |                          |                          |
| (a)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Fee Receipts                                          | 101,01,95,042            | 95,50,96,365             |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Other Income                                          | 1,66,09,418              | 2,55,61,958              |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Total Income</b>                                   | <b>102,68,04,460</b>     | <b>98,06,58,323</b>      |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Expenses:</b>                                      |                          |                          |
| (a)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Employee Benefit Expense                              | 43,57,45,948             | 43,24,91,782             |
| (b)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Stores & Spares Consumption                           | 4,72,462                 | 10,90,387                |
| (c)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Finance Cost                                          | 6,382                    | 3,837                    |
| (d)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Depreciation And Amortization Expense                 | 22,42,55,304             | 23,82,18,267             |
| (e)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Administrative Expenses                               | 18,87,00,080             | 19,50,11,401             |
| (f)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Statutory Payments                                    | 43,91,742                | 1,13,16,033              |
| (g)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Power, Fuel & Water Charges                           | 4,57,73,590              | 5,06,45,101              |
| (h)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Rent, Rates & taxes                                   | 25,05,680                | 3,73,03,609              |
| (i)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Insurance Charges                                     | 55,88,382                | 46,25,726                |
| (j)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Repairs and Maintenance                               | 13,87,33,713             | 14,89,56,452             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Total expenses</b>                                 | <b>104,61,73,283</b>     | <b>111,96,62,594</b>     |
| V                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Excess of Income over Expenditure for the year</b> | <b>-1,93,68,823</b>      | <b>-13,90,04,272</b>     |
| <div> <p>Vide Our Report Of Even Date<br/>For P N Raghavendra Rao &amp; Co<br/>Chartered Accountants<br/>Firm Registration No:003328S</p> <p><i>Pon Arul Paraneedharan</i></p> <p>Pon Arul Paraneedharan<br/>Partner<br/>Membership No. 212860</p> <p>Place : Coimbatore<br/>Date : 31.08.2026<br/>UDIN : 26212860LYQZSO4272</p> </div> <div> <p>For Bannariamman Institute of Technology<br/>( A Unit of Bannariamman Educational Trust)</p> <p><i>S. V. Balasubramaniam</i></p> <p>(S V Balasubramaniam)<br/>Managing Trustee</p> </div> |                                                       |                          |                          |

**Bannariamman Institute of Technology**  
**Balance Sheet as at 31.03.2026**

(Amount in Rs.)

| Sl No     | Particulars                   | As at<br>31.03.2026  | As at<br>31.03.2025  |
|-----------|-------------------------------|----------------------|----------------------|
| <b>I</b>  | <b>Sources of Funds .</b>     |                      |                      |
| <b>1</b>  | <b>Funds</b>                  |                      |                      |
| (a)       | Capital Fund                  | 217,94,78,723        | 231,62,68,889        |
|           |                               | 217,94,78,723        | 231,62,68,889        |
| <b>2</b>  | <b>Liabilities</b>            |                      |                      |
| (a)       | Other current liabilities     | 7,02,51,734          | 6,91,84,647          |
|           |                               | 7,02,51,734          | 6,91,84,647          |
|           | <b>Total</b>                  | <b>224,97,30,457</b> | <b>238,54,53,536</b> |
| <b>II</b> | <b>Application of Funds</b>   |                      |                      |
| <b>1</b>  | <b>Non-current assets</b>     |                      |                      |
| (a)       | Property, Plant and Equipment |                      |                      |
| (i)       | Tangible assets               | 209,77,48,273        | 227,07,71,967        |
| (ii)      | Capital work in progress      | 5,82,28,551          | 3,47,89,383          |
| (b)       | Investments                   | 65,00,000            | 65,00,000            |
|           |                               | 216,24,76,824        | 231,20,61,350        |
| <b>2</b>  | <b>Current assets</b>         |                      |                      |
| (a)       | Cash and Bank balances        |                      |                      |
|           | Cash in Hand                  | 1,39,897             | 2,34,650             |
|           | Cash at Bank .                | 2,95,73,953          | 1,88,47,760          |
| (b)       | Inventories - Stores          | 1,65,35,674          | 65,62,693            |
| (c)       | Other current assets          | 4,10,04,109          | 4,77,47,082          |
|           |                               | 8,72,53,633          | 7,33,92,185          |
|           | <b>Total</b>                  | <b>224,97,30,457</b> | <b>238,54,53,536</b> |

Vide Our Report Of Even Date  
For P N Raghavendra Rao & Co  
Chartered Accountants  
Firm Registration No:003328S

*orig. Binnu*

Pon Arul Paraneedharan  
Partner  
Membership No. 212860

Place : Coimbatore  
Date : 31.08.2026  
UDIN : 26212860LYQZSO4272

For Bannariamman Institute of Technology  
( A Unit of Bannariamman Educational Trust)

*S.V. Balasubramaniam*

(S V Balasubramaniam)  
Managing Trustee