Vimal Dixit & Associates

CHARTERED ACCOUNTANTS

Office:19/17-19-d,BehindThaparHouse,Near S-ParkRoad,Lucknow,226001

Cell:9807981105, 9653044901

Email:ekansh.tiwari7@gmail.com

INDEPENDENT AUDITOR'S REPORT

The Members,
Indira Gandhi Rashtriya Uran Society,
Raebareli

Report on the Financial Statements

We have audited the attached Balance Sheet of **M/S Indira Gandhi Rashtriya Uran Society,** as at 31st March 2026,and the statement of income and Expenditure statement for the year then ended, and a summary of the significant accounting policies and other explanatory information, on that date.

ManagementresponsibilityfortheFinancialStatements

The Society is responsible with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of theaccounting records, relevant to the preparation & presentation of thefinancial statements that givea true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these stand alone Financial based on our audit.

We have taken into account the accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the society's preparation and fair presentation of the financial statement in order to

UDIN : 26472714ILLRNK9053

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Design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Society, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the stand alone financial statements.

We have obtained all the information and explanation which to the best of our knowledge where necessary for the purpose of our audit;

Proper Books of account have been kept by the society as far as appears from our examination of such books;

The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account;

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid standalone financial statements give the information read with accounting policies and notes there on in the manner so required and in the conformity with the accounting principles generally accepted in India give a true and fair view:-

1. **In case of balance Sheet, of the State of Affairs of the Society as at 31st March 2026.**
2. **In the case of Income & Expenditure Account of the Expenditure over Income for the year ended on that date.**

For Vimal Dixit & Associates
Chartered Accountants
FRN: 008805C

EKANSH TIWARI
(PARTNER)
MRN–472714

Place: Lucknow
Date : 18/09/2026

UDIN : 26472714ILLRNK9053

INDIRA GANDHI RASHTRIYA URAN AKADEMI

BALANCE SHEET AS ON 31ST MARCH 2026

PARTICULARS	SCHEDULE	CURRENT YEAR		PREVIOUS YEAR	
CORPUS/CAPITAL FUND AND LIABILITIES					
CAPITAL FUND	1		164,706,296.54		153,613,330.79
RESERVES AND SURPLUS	2		-		-
CAPITAL INVESTMENT WRITTEN OFF			-		-
EARMARKED / ENDOWMENT FUNDS			-		-
SECURED LOANS AND BORROWINGS			-		-
UNSECURED LOANS AND BORROWINGS			-		-
DEFERRED CREDIT LIABILITIES			-		-
CURRENT LIABILITIES AND PROVISIONS	3		1,185,461,379.14		1,039,135,266.44
TOTAL			**1,350,167,675.68**		**1,192,748,597.23**
ASSETS					
FIXED ASSETS - GROSS BLOCK	4	1,430,966,426.47		1,500,873,175.47	
LESS : DEPRECIATION		1,060,692,005.11		1,110,400,532.54	
NET BLOCK		370,274,421.36		390,472,642.93	
CAPITAL WORK IN PROGRESS & ADVANCES ON		-		-	
CAPITAL ACCOUNT		-	370,274,421.36	-	390,472,642.93
ASSETS DISPOSED OFF			-		-
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUND			-		-
INVESTMENT - OTHERS			-		-
CURRENT ASSETS, LOANS, ADVANCES ETC.	5		979,893,254.32		802,275,954.30
MISCELLANEOUS EXPENDITURE					
TOTAL			**1,350,167,675.68**		**1,192,748,597.23**
SIGNIFICANT ACCOUNTING POLICIES	13				
CONTINGENT LIABILITIES & NOTES TO ACCOUNTS					

AUDITOR'S REPORT
As per our separate report of even date annexed
Vimal Dixit & Associates (FRN-008805C)
Chartered Accountants

Air Cmde Vipul Singh, AVSM VM (Retd)
DIRECTOR

(EKANSH TIWARI)
PARTNER
M.No: 472714

Shikha Rai
ACCOUNTS OFFICER

Place : Lucknow
Date : 18/09/2026

UDIN : 26472714ILLRNK9053

INDIRA GANDHI RASHTRIYA URAN AKADEMI

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED AS AT 31ST MARCH 2026

INCOME	SCHEDULE		CURRENT YEAR		PREVIOUS YEAR
Income from Sales/Services	6		3,043.00		44,057.00
Grants / Subsidies	7		30,000,000.00		100,000.00
Fees / Subscriptions	8		476,271,074.00		293,557,400.00
Income from Investments			-		-
Income from Royalty, Publication etc.			-		-
Interest Earned	9		33,685,412.23		19,616,478.00
Other Income	10		59,805,023.52		62,021,160.00
TOTAL (A)			**599,764,552.75**		**375,339,095.00**
EXPENDITURE					
Establishment Expenses	11		202,594,753.19		254,512,319.95
Other Administrative Expenses etc.	12		321,870,083.24		211,339,421.28
Interest			-		-
Management Fee-CAE			30,000,000.00		20,000,000.00
TOTAL (B)			**554,464,836.43**		**485,851,741.23**
Profit Before Depreciation (A)-(B)			**45,299,716.32**		**(110,512,646.23)**
Depreciation for the year			34,206,750.57		41,507,221.52
Net Profit (Loss)			**11,092,965.75**		**(152,019,867.75)**
Balance being excess of Expenditure over Income (A-B)			**11,092,965.75**		**(152,019,867.75)**
Transfer to Capital Reserve			-		-
Transfer to / from General Reserve			-		-
BAL.BEING SURPLUS/(DEFICIT)CARRIED TO CORPUS			11,092,965.75		(152,019,867.75)
SIGNIFICANT ACCOUNTING POLICIES	13				
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS					

AUDITOR'S REPORT

As per our separate report of even date annexed
Vimal Dixit & Associates (FRN-008805C)
Chartered Accountants

Air Cmde Vipul Singh, AVSM VM (Retd)
DIRECTOR

(EKANSH TIWARI)
PARTNER
M.No: 472714

Shikha Rai
ACCOUNTS OFFICER

Place : Lucknow
Date : 18/09/2026

UDIN : 26472714ILLRNK9053

INDIRA GANDHI RASHTRIYA URAN AKADEMI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS				
A. CURRENT LIABILITIES				
1. Acceptances				
2. Sundry Creditors				
a) For Goods	-	-		38,527,752.48
b) Others	55,787,926.80	55,787,926.80		-
3. Advances Received	-	-		-
4. Interest accrued but not due on :				
a) Secured Loans / Borrowings	-	-		
b) Unsecured Loans / Borrowings	-	-		
5. Sundry Liabilities :				
a) Overdue	-	-		-
b) Others	-	-		-
6. Other Current Liabilities	-	1,024,515,497.34		878,305,312.96
TOTAL (A)		**1,080,303,424.14**		**916,833,065.44**
B. PROVISIONS				
1. For Taxation				
2. Gratuity and CTG	105,157,955.00	105,157,955.00	122,302,201.00	122,302,201.00
3. Superannuation / Pension				
4. Accumulated Leave Encashment				
5. Trade Warranties / Claim				
6. Provision for Expenses Payable		-		-
TOTAL (B)		**105,157,955.00**		**122,302,201.00**
TOTAL (A+B)		**1,185,461,379.14**		**1,039,135,266.44**

Air Cmde Vipul Singh, AVSM VM (Retd)
DIRECTOR

Shikha Rai
ACCOUNTS OFFICER

INDIRA GANDHI RASHTRIYA URAN AKADEMI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
SCHEDULE 1 - CAPITAL FUND:				
Balance as at the beginning of the year	153,613,330.79		55,633,198.54	
Add : Contributions towards Corpus/Capital Fund	-	153,613,330.79	-	55,633,198.54
		153,613,330.79		**55,633,198.54**
Add / (Deduct) : Balance of net income/(expenditure) transferred from the Income & Expenditure Account	11,092,965.75	11,092,965.75	(152,019,867.75)	(152,019,867.75)
		164,706,296.54		(96,386,669.21)
Deduct: Grants Refundable to Government (A)		-		-
Capital Grant Received from Govt. (B)		-		250,000,000.00
BALANCE AS AT THE YEAR - END (A) +(B)		**164,706,296.54**		**153,613,330.79**
SCHEDULE 2 - RESERVES AND SURPLUS :				
1. Capital Reserve:				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
2. Revaluation Reserve :				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
3. Special Reserves :				
As per last Account	-		-	
Addition during the year	-		-	
Less : Deductions during the year	-	-	-	-
4. General Reserve :				
As per last Account		-		-
Addition during the year		-		-
Less : Deductions during the year (Transferred to Corpus)		-		-
TOTAL :		-		-

Air Cmde Vipul Singh, AVSM VM (Retd)
DIRECTOR

Shikha Rai
ACCOUNTS OFFICER

INDIRA GANDHI RASHTRIYA URAN AKADEMI
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2026

Schedule 4

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	COST AS ON 01.04.2025	ADDITIONS DURING THE YEAR	DEDUCTIONS DURING YEAR	COST AS ON 31.03.2026	DEP. AS AT THE BEGINNING OF YR.	FOR THE YEAR	ON DEDUCTIONS DURING THE YR.	ACC. DEPRECIATION AS ON 31.03.2026	NET BLOCK AS AT CURRENT YR. END	NET BLOCK AS AT PREV.YR.END
			14522.38058							
A. FIXED ASSETS										
1. LAND - FREE HOLD	177,281.25	-	-	177,281.25	-	-	-	-	177,281.25	177,281.25
2. BUILDINGS: ON FREE HOLD LAND	614,565,385.17	3,578,410.00	-	618,144,795.17	291,530,283.40	15,745,380.16	-	307,276,663.56	310,868,131.61	323,036,101.77
3. AIRCRAFT,AEROENG.& PROPELLORS	352,516,901.80	-	86,772,069.00	265,744,832.80	329,304,063.55	3,228,905.80	83,915,278.00	248,617,691.35	17,127,141.45	23,212,838.25
4. SIMULATORS	94,203,460.49	-	-	94,203,460.49	86,223,315.63	1,444,406.22	-	87,667,721.85	6,535,738.64	7,980,144.86
5. COMMUNICATION & LANDING AIDS	63,076,004.02	-	-	63,076,004.02	61,137,793.17	350,816.16	-	61,488,609.33	1,587,394.69	1,938,210.85
6. A.C. REFRIGERATOR & W.COOLERS	11,384,634.50	1,948,532.00	-	13,333,166.50	9,085,178.61	644,736.52	-	9,729,915.13	3,603,251.37	2,299,455.89
7. KITCHEN EQUIPMENT	444,930.98	56,640.00	-	501,570.98	395,997.07	12,017.04	-	408,014.11	93,556.87	48,933.91
8. UTENCILS & CROCKERY	380,064.44	22,741.00	-	402,795.44	361,324.39	6,224.14	-	367,548.53	35,246.91	18,730.05
9. TRAINING EQUIPMENT	29,600,575.45	-	-	29,600,575.45	28,356,859.63	225,112.56	-	28,581,972.19	1,018,603.26	1,243,715.82
10. SURGICAL EQUIPMENT	307,035.80	-	-	307,035.80	220,991.22	15,574.07	-	236,565.29	70,470.51	86,044.58
11. JIGS & TOOLS	16,403,376.17	-	-	16,403,376.17	15,097,666.25	236,333.50	-	15,333,999.75	1,069,376.42	1,305,709.92
12. PLANT MACHINERY & EQUIPMENT	54,044,617.40	-	-	54,044,617.40	51,722,462.02	420,310.12	-	52,142,772.14	1,901,845.26	2,322,155.38
13. VEHICLES	19,683,435.71	2,123,236.00	-	21,786,671.71	19,249,373.91	298,522.50	-	19,547,896.41	2,238,775.30	414,061.80
14. FURNITURE, FIXTURES	23,599,476.06	1,602,110.00	-	25,201,586.06	21,761,439.67	691,886.62	-	22,453,326.29	2,748,259.77	1,838,036.39
15. OFFICE EQUIPMENT	6,483,364.01	11,451.00	-	6,494,815.01	5,987,645.78	90,774.00	-	6,078,419.78	416,395.23	495,718.23
16. COMPUTER/PERIPHERALS	9,705,302.50	4,551,755.00	-	14,257,057.50	9,405,905.56	1,576,409.51	-	10,983,315.07	3,273,742.43	299,396.94
17. ELECTRIC INSTALLATIONS	10,352,352.34	14,689.00	-	10,367,041.34	9,704,659.70	170,187.62	-	9,874,847.32	492,194.02	647,692.64
18. LIBRARY BOOKS	2,746,146.38	-	-	2,746,146.38	2,695,449.28	20,278.84	-	2,715,728.12	30,418.26	50,697.10
19. GYM EQUIPMENTS	1,048,041.00	2,941,006.00	-	3,989,047.00	1,014,791.87	354,374.09	-	1,369,165.96	2,619,881.04	33,249.13
20. INFORMATION & TECHNOLOGY	9,044,158.00	-	-	9,044,158.00	8,959,531.26	33,258.31	-	8,992,789.57	51,368.43	84,626.74
21. WRKSHOP EQUIP'NT-AME SCHOOL	13,202,980.00	-	-	13,202,980.00	7,411,219.92	1,048,308.57	-	8,459,528.49	4,743,451.51	5,791,760.08
22. BOOKS (AME SCHOOL)	823,289.00	-	-	823,289.00	645,458.58	71,132.17	-	716,590.75	106,698.25	177,830.42
23. RUNWAY RECARPETING	162,652,139.00	-	-	162,652,139.00	147,787,394.57	6,689,134.99	-	154,476,529.56	8,175,609.44	14,864,744.43
24. CCTV CAMERA AND ITS PERIHERAL DEVICE	4,447,234.00	14,750.00	-	4,461,984.00	2,340,727.50	831,667.05	-	3,172,394.55	1,289,589.45	2,106,506.50
TOTAL OF CURRENT YEAR	**1,500,873,175.47**	**16,865,320.00**	**86,772,069.00**	**1,430,966,426.47**	**1,110,400,532.54**	**34,206,750.57**	**83,915,278.00**	**1,060,692,005.11**	**370,274,421.36**	**390,472,642.93**
TOTAL OF PREVIOUS YEAR	**1,496,177,436.47**	**4,696,219.00**	**480.00**	**1,500,873,175.47**	**1,068,893,791.02**	**41,507,221.52**	**480.00**	**1,110,400,532.54**	**390,472,642.93**	**427,283,645.45**

Vimal Dixit & Associates, Chartered Accountants, Lucknow

INDIRA GANDHI RASHTRIYA URAN AKADEMI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

SCHEDULE 5 - CURRENT ASSETS,LOANS, ADVANCES	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
A. CURRENT ASSETS :				
1. Inventory - Spares & Others:				
a) TB-20 Spares Stock	20,951,323.16		21,413,146.16	
b) King Air Spares Stock	196,590.51		196,590.51	
c) Avionics Spares Stock	5,297,124.77		5,297,124.77	
d) Zlin Spares Stock	7,924,599.93		8,615,851.93	
e) Diamond Spares Stock	73,218,469.00		64,005,735.04	
f) Simulator Spares Stock	865,626.73		796,757.73	
g) Grease & Lubricants Stock	2,449,265.70		4,143,657.60	
h) General Stores Stock	5,722,091.22		5,132,570.82	
i) Transit Inventory	(5,359,868.00)	111,265,223.02	5,079,968.75	114,681,403.31
2. Inventory - Consumables :				
a) Mess Stock	1,092,451.00		666,665.00	
b) Uniform Stock	4,395,246.06		3,806,658.74	
c) Fuel Stock	4,289,834.00		468.00	
d) Medicines Stock	110,090.00		110,090.00	
e) Fuel Stock - AV Gas	772,554.60	10,660,175.66	2,241,464.68	6,825,346.42
2. Accrued Interest		-		-
3. Cash Balances in hand (incl. cheques & imprest)		40,882.81		73,893.69
4. Bank Balances :				
a) With Scheduled Banks :				
- On Current Accounts	-		-	
- On Deposit Accounts (includes Margin Money)	637,537,832.00		365,191,916.00	
- On Savings Accounts	204,550,478.16	842,088,310.16	298,266,528.21	663,458,444.21
TOTAL (A)		**964,054,591.65**		**785,039,087.63**
B. LOANS, ADVANCES AND OTHER ASSETS				
1. Loans :				
Staff	-		178.00	178.00
2. Advances & other amounts recoverable in cash or in kind or for value to be received :				
a) On Capital Account				
b) Prepayments	6,345,541.00		6,345,541.00	
c) Others	9,493,121.67	15,838,662.67	10,891,147.67	17,236,688.67
TOTAL (B)		**15,838,662.67**		**17,236,866.67**
TOTAL (A+B)		**979,893,254.32**		**802,275,954.30**

Air Cmde Vipul Singh, AVSM VM (Retd)
DIRECTOR

Vimal Dixit & Associates
Chartered Accountants

Shikha Rai
ACCOUNTS OFFICER

INDIRA GANDHI RASHTRIYA URAN AKADEMI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
SCHEDULE 6 - INCOME FROM SALES / SERVICES				
1. Income from Services :				
Landing & Parking Fee		3,043.00		44,057.00
TOTAL		**3,043.00**		**44,057.00**
SCHEDULE 7 - GRANTS / SUBSIDIES				
(Irrevocable Grants & Subsidies Received)				
1. Central Government		30,000,000.00		100,000.00
2. Air India Ltd.		-		-
3. AI Airport Services Ltd.				
4. Airport Authority of India		-		-
5. International Organisations		-		-
TOTAL		**30,000,000.00**		**100,000.00**
SCHEDULE 8 - FEES / SUBSCRIPTIONS				
1. Training Fee - Regular Students		424,279,650.00		265,634,666.00
2. Training Fee - Others		21,755,157.00		18,987,749.00
3. B.Sc. Aviation Fee		18,238,390.00		815,000.00
4. Licence Fee		1,093,877.00		750,632.00
5. AME training fee		5,440,000.00		3,250,000.00
6. ELP Training Fee		3,405,000.00		1,180,000.00
7. Drone Training Fee		-		2,939,353.00
8. Bsc. AME Fee		2,059,000.00		-
TOTAL		**476,271,074.00**		**293,557,400.00**
SCHEDULE 9 - INTEREST EARNED				
1. On Term Deposits :				
With Scheduled Banks		29,342,006.00		13,839,192.00
2. On Savings Accounts : With Scheduled Banks				
With Scheduled Banks		3,246,018.00		2,184,598.00
3. On Loans :				
a) Employees / Staff	-			
b) Others	1,097,388.23	1,097,388.23	3,592,688.00	3,592,688.00
TOTAL		**33,685,412.23**		**19,616,478.00**

Air Cmde Vipul Singh, AVSM VM (Retd)
DIRECTOR

Shikha Rai
ACCOUNTS OFFICER

INDIRA GANDHI RASHTRIYA URAN AKADEMI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
SCHEDULE 10 - OTHER INCOME				
1. Profit on Sale of Fixed Assets (NET)		(2,856,791.00)		1,440.00
2. Miscellaneous Income		61,094,224.52		57,020,298.00
3. Sale Proceeds of Fixed Assets		-		-
4.Recovery for Accessories provided		1,567,590.00		4,999,422.00
TOTAL		**59,805,023.52**		**62,021,160.00**
SCHEDULE 11 - ESTABLISHMENT EXPENSES				
a) Salaries & Wages		184,350,950.19		162,177,074.95
b) Provision for Retirements		-		27,673,480.00
c) Contribution to Provident Fund		14,515,874.00		13,351,015.00
d) Medical Expenses		2,137,008.00		3,105,943.00
e) Staff Welfare Expenses		172,260.00		-
f) Retirement & Terminal Benefits		1,171,973.00		44,741,973.00
g) Uniform Expenses		138,493.00		270.00
h) Leave Travel Concession		27,675.00		251,145.00
i) Outside Training Expenses - Staff		75,520.00		220,070.00
j) Advertisement Expenses		-		634,760.00
k) Deputation and honararium		5,000.00		2,356,589.00
TOTAL		**202,594,753.19**		**254,512,319.95**

Air Cmde Vipul Singh, AVSM VM (Retd)
DIRECTOR

Vilmal Bixit & Associates

Shikha Rai
ACCOUNTS OFFICER

INDIRA GANDHI RASHTRIYA URAN AKADEMI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	CURRENT YEAR (Rs.)		PREVIOUS YEAR (Rs.)	
SCHEDULE 12 - OTHER ADMINISTRATIVE EXPENSES ETC.				
A ADMINISTRATIVE EXPENSES				
a) I T Expenses		1,237,003.04		1,043,366.00
b) Electricity Expenses - Colony		6,202,406.00		5,511,334.00
c) Labour Hiring Charges		9,830,195.00		369,015.00
d) Vehicles, Running & Maintenance		4,890,135.00		3,374,583.96
e) Postage & Telephone Expenses		223,721.41		331,531.16
f) Printing & Stationary		1,296,458.00		652,853.00
g) Travelling & Conveyance Expenses		2,329,421.00		1,880,561.20
h) Subscription Expenses		776,988.15		746,888.49
i) Auditors Remuneration		-		-
j) Professional Charges		1,672,648.00		132,600.00
k) Ceromonies & Functions		653,470.00		310,362.00
l) Bank Charges & Commission		25,662.00		26,794.26
m) Legal Expenses		1,914,860.00		1,954,375.00
n) General Office & Hangar Expenses		170,085.00		188,754.64
o) Sports & Recreation		1,600.00		10,000.00
p) B.Sc. Aviation Expenses		532,180.00		-
q) Oil & Fuel - Gen Set - Colony		-		1,454,467.00
r)Admission Expenses		1,423,180.00		39,757.00
s) Mess Expenses		21,701,376.59		15,799,989.00
t) Covid -19 expenses		-		-
u) Income Tax		-		-
v) ELP Expenses		-		70,800.00
x) Rent		2,904,245.00		1,786,957.00
TOTAL (A)		**57,785,634.19**		**35,684,988.71**
B OPERATIONAL EXPENSES :				
a) Fuel Aircraft		124,476,637.82		80,964,624.88
b) Oil Aircraft		3,080.00		-
c) Insurance		8,168,284.00		26,702,855.00
d) Maintenance of Simulator		197,366.23		74,104.47
e) Maintenance of Aircraft		99,598,960.62		38,391,910.70
f) Licence & Examination Fee		1,078,973.04		882,666.00
g) Repairs & Maintenance		15,926,615.34		11,905,442.90
h)Detachment Expenses		8,382,626.56		5,338,638.62
i) Electricity Expenses - Airport		5,014,566.00		5,115,891.00
j) Oil & Fuel - Gen Set - Airport		-		1,183,392.00
k) Drone Training Expenses		-		50,000.00
l) Accessories procured for training		1,237,339.44		5,044,907.00
TOTAL (B)		**264,084,449.05**		**175,654,432.57**
TOTAL (A+B)		**321,870,083.24**		**211,339,421.28**

Air Cmde Vipul Singh, AVSM VM (Retd)
DIRECTOR

Vilimal Dixit & Associates (Chartered Accountants) Lucknow

Shikha Rai
ACCOUNTS OFFICER

INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	PARTICULARS	AMOUNT(Rs.)
1	**CASH BALANCES IN HAND**	
	CASH-IN-HAND	40,882.81
		-
	STAMPS-IN-HAND	-
	FURSATGANJ	-
	TOTAL ::	**40,882.81**
2	**LOANS & ADVANCES TO BE RECEIVED IN CASH OR KIND**	
	TCS RECOVERABLE	74,750.64
	ADVANCE STAFF & OTHERS (DEBIT BAL.)	-
	CGST RECEIVABLE	18,365.00
	SGST RECEIVABLE	18,365.00
	SECURITY DEPOSIT RECEIVABLE	4,323,176.00
	ADVANCE STUDENTS (DEBIT BAL.)	4,971,965.00
	IMPREST (FURSATGANJ)	5,000.00
	SUNDRY RECEIVABLE	865.03
	IMPREST IT	4,935.00
	TAX DEDUCTED AT SOURCE	-
	SUNDRY CREDITORS (DEBIT BAL.)	-
	SUNDRY CLAIMS	-
	MEDICLAIM RECEIVABLE - STAFF	-
	IGST RECEIVABLE	23,275.00
	EPF ACCOUNT 21	52,425.00
	TOTAL ::	**9,493,121.67**
3	**EMPLOYEES RETIREMENT & TERMINAL BENEFITS**	
	EMPLOYEES RETIREMENT & TERMINAL BENEFITS	1,052,004.00
	LEAVE ENCASHMENT	119,969.00
	PROVISION FOR GRATUITY	-
	TOTAL	**1,171,973.00**
4	**GST PAYABLE**	
	CGST	112,830.76
	SGST	112,831.28
	IGST	4,032.28
	TOTAL ::	**229,694.32**

Unmesh Dixit & Associates

INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	PARTICULARS	AMOUNT(Rs.)
5	**SALARIES & WAGES**	
	PRODUCIVITY ALLOWANCE	11,120,669.00
	SALARIES	166,987,516.19
	CHILDREN EDUCATION ALLOWANCE	126,111.00
	FLYING ALLOWANCE	10,000.00
	FLYING AUTHORISATION ALLOWANCE	-
	SUBSISTANCE ALLOWANCE	-
	OUTSIDE INSTRUCTORS EXPENSES	283,759.00
	SCHEDULE ALLOWANCE	980,550.00
	SHIFT ALLOWANCE	76,040.00
	TRANSPORT ALLOWANCE	3,014,047.00
	AVIATION ALLOWANCE	681,300.00
	OVERTIME ALLOWANCE	1,070,958.00
	TOTAL ::	**184,350,950.19**
6	**CONTRIBUTION TO PROVIDENT FUND**	
	EMPLOYERS CONTRIBUTION TO PF	10,971,661.00
	EMPLOYERS CONTRIBUTION TO PENSION FUND	2,772,557.00
	EDLI ADMN. CHARGES	-
	PENSION FUND ADMN. CHARGES	572,674.00
	EDL INSURANCE FUND	198,982.00
	TOTAL ::	**14,515,874.00**
7	**TRAVELLING AND CONVEYANCE**	
	LOCAL CONVEYANCE	-
	CONVEYANCE REIMBURSEMENT EMPLOYEES	20,085.00
	TRAVEL INLAND	2,309,336.00
	TRAVEL INLAND - STUDENTS	-
	TRAVEL FOREIGN	-
	TOTAL ::	**2,329,421.00**

INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	PARTICULARS	AMOUNT(Rs.)
8	**MEDICAL EXPENSES**	
	MEDICAL EXPENSES	2,102,788.00
	MEDICAL EXPENSES REIMBURSEMENT	
	CONTRIBUTION TO MEDICLAIM-EMPLOYER	
	MEDICAL EQUIPMENT EXP.	34,220.00
	TOTAL ::	**2,137,008.00**
9	**POSTAGE & TELEPHONE**	
	POSTAGE EXPENSES	171,816.00
	TELEPHONE EXPENSES	51,905.41
	TOTAL ::	**223,721.41**
10	**REPAIRS & MAINTENANCE**	
	MAINTENANCE OF HOSTEL	1,380,304.00
	MAINTENANCE OF BUILDING & TOWNSHIP	6,305,672.00
	MAINTENANCE OF PLANT & MACHINERY	20,060.00
	MAINTENANCE OF OTHER EQUIPMENTS	16,679.00
	GENERAL STORES (GS)	1,284,085.34
	MAINTENANCE OF A.C. PLANT	-
	MAINTENANCE OF AIR CONDITIONERS	200,490.00
	MAINTENANCE OF GEN SET	953,553.00
	MAINTENANCE OF FURNITURE	84,607.00
	MAINTENACE OF ELECTRICAL EQUIPMENT	790,638.00
	MAINTENACE OF OFFICE EQUIPMENT	105,070.00
	MAINTENACE OF COMMUNICATION & LANDING AIDS	42,710.00
	MAINTENANCE OF AIRPORT	4,044,632.00
	MAINTENANCE OF SPORTS EQUIP	-
	RUNWAY RECARPETING EXPENSES	-
	MAINTENANCE OF ATC	3,540.00
	FACILITY CHARGES	514,982.00
	AME SCHOOL EXPENSES	58,017.00
	GST EXPENSES	121,576.00
	TOTAL ::	**15,926,615.34**

INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	PARTICULARS	AMOUNT(Rs.)
11	**OTHER CURRENT LIABILITIES**	
	SECURITY DEPOSIT - STUDENTS	9,477,500.00
	SECURITY DEPOSIT - OTHERS	370,980.00
	EXPENSES PAYABLE	32,450.00
	SUNDRY PAYABLE	9,981,865.64
	SUNDRY CREDITORS (CREDIT BAL.)	9,360,672.88
	SUNDRY RECEIPTS - STUDENTS	993,717,297.66
	GST PAYABLE	229,694.32
	EMPLOYEES SUBSCRIPTION TO P.F.	189,188.00
	CSR FUND	-
	TDS ON GST	189,961.00
	TDS PAYABLE	952,417.84
	SALARY PAYABLE	-
	EMPLOYEES SUBSCRIPTION TO FAREWELL	13,470.00
	TOTAL ::	**1,024,515,497.34**
12	**AIRCRAFT SPARES & MAINTENANCE**	
	AIRCRAFT SPARES - DIAMOND	87,190,402.58
	AVIONICS SPARES	-
	TB-20 CONSUMABLES / ROTABLES	461,823.00
	FREIGHT, DUTY & INCIDENTALS	852,639.00
	MAINTENANCE OF AIRCRAFT	9,536,487.04
	LANDING & PARKING CHARGES	822,617.00
	GENERAL STORES (ENGG.)	43,741.00
	SPARES ZLIN	691,251.00
	TOTAL ::	**99,598,960.62**
13	**MISCELLANEOUS INCOME**	
	ADMN. CHARGES RECEIVED	-
	TRANSIT ACCOMODATION RECOVERY	493,750.49
	HOSTEL ACCOMMODATION RECOVERY	10,062,000.00
	ADMISSION FEE RECEIPTS	4,600,000.00
	WATER BILL RECOVERY	112,576.00
	MISCELLANEOUS RECEIPTS	748,942.03
	IGRUA MESS RECOVERY	30,592,793.00
	APPLICATION FEE RECEIVED	10,963,000.00
	R.T.I.	20.00
	RENT RECEIVED	2,172,750.00
	SERVICE BOND RECOVERY	-
	FACILITY INCOME	485,313.00
	ELECTRICITY RECOVERY	774,130.00
	PHOTOCOPY CHARGES	88,950.00
	INSURANCE CLAIM	-
	INTEREST ON TDS REFUND	-
	TOTAL	**61,094,224.52**

Vimal Dixit & Associates
Chartered Accountants, Lucknow

INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	PARTICULARS	AMOUNT(Rs.)
14	**VEHICLE RUNNING & MAINTENANCE**	
	VEHICLE HIRE CHARGES	2,147,594.00
	MAINTENANCE OF VEHICLE	2,616,437.00
	RATES & TAXES	-
	OIL & FUEL	126,104.00
	TOTAL ::	**4,890,135.00**
15	**SUBSCRIPTION EXPENSES**	
	SUBSCRIPTION & PERIODICALS	7,393.00
	SUBSCRIPTION & MEMBERSHIP FEE	769,595.15
	TOTAL ::	**776,988.15**
16	**DETACHMENT EXPENSES**	
	DETACHMENT EXPENSES - GONDIA	8,382,626.56
	DETACHMENT EXPENSES - GULBARGA	-
	TOTAL	**8,382,626.56**
17	**ADVANCE RECEIVED**	
	STUDENTS (CREDIT BAL.)	-
	STAFF (CREDIT BAL.)	-
	TOTAL ::	-

Vimal Dixit & Associates Chartered Accountants, Lucknow

INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	PARTICULARS	AMOUNT(Rs.)
18	**CAPITAL WORK IN PROGRESS**	
	CAPITAL WORK IN PROGRESS	-
	CWIP - SIMULATORS	-
	TOTAL ::	-
19	**SIMULATOR SPARES / MAINTENANCE**	
	MAINTENANCE OF SIMULATOR	51,057.00
	SIMULATOR SPARES	146,309.23
	DISPOSAL OF SIMULATOR SPARES	-
	TOTAL ::	**197,366.23**
20	**AIRCRAFT FUEL**	
	AIRCRAFT FUEL - DA-40	106,583,574.39
	AIRCRAFT FUEL - ZLIN	15,347.00
	AIRCRAFT FUEL - DA-42	17,877,716.43
	TOTAL ::	**124,476,637.82**
21	**TDS PAYABLE**	
	TDS CONTRACTORS	104,527.00
	TDS 194J	51,300.00
	TDS 194Q	15,060.84
	TDS 194I	-
	TDS Salaries	781,530.00
	TOTAL ::	**952,417.84**
22	**GST EXPENSES**	
	IGST REVERSE CHARGE	113,106.00
	CGST REVERSE CHARGE	-
	SGST REVERSE CHARGE	-
	CGST EXPENSES	3,922.00
	SGST EXPENSES	4,548.00
	IGST EXPENSES	-
	TOTAL ::	**121,576.00**



INDIRA GANDHI RASHTRIYA URAN AKADEMI

GROUPING FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2026

	PARTICULARS	AMOUNT(Rs.)
23	**INTEREST EARNED**	
	1. ON TERM DEPOSITS	29,342,006.00
	2. ON SAVINGS ACCOUNT	3,246,018.00
	3. ON LOANS	
	a) EMPLOYEES / STAFF	-
	b) OTHERS (STUDENTS)	1,097,388.23
	TOTAL	**33,685,412.23**
24	**PROFIT ON SALE OF FIXED ASSETS**	
	PROFIT ON SALE OF FIXED ASSETS	-
	LESS: LOSS ON SALE OF FIXED ASSETS	-
	LESS: IMPAIRED LOSS	2,856,791.00
	TOTAL	**(2,856,791.00)**
25	**SECURITY DEPOSIT PAYABLE**	
	SECURITY DEPOSIT - Abas Traders	24,580.00
	SECURITY DEPOSIT - OTHERS	346,400.00
	TOTAL	**370,980.00**

INDIRA GANDHI RASHTRIYA URAN AKADEMI

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31st MARCH 2026

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balance			**Admin & Opearational Payments**		
Cash-in-hand	73,893.69		Admission Expenses	1,424,298.00	
Bank Balance	298,266,528.21		Advertisement expenses	917,483.00	
Deposit with Banks	365,191,916.00	**663,532,337.90**	Airconditions and water coolers	1,948,532.00	
			Aircraft Fuel	123,063,496.00	
Grant Received			Aircraft Spares & Maintenance	8,125,314.00	
Revenue Grants in Aid	30,000,000.00	**30,000,000.00**	AME School Expenses	56,547.00	
			Bank Charges	25,662.77	
Income from Investments			BSc. Aviation Expenses	252,425.00	
Interest from bank deposits	42,319,568.00	**42,319,568.00**	Ceremonies and functions	151,773.00	
			Detachment Expenses	7,834,241.00	
Revenue Receipts			Electricity & Power Expenses	12,431,971.00	
Receipts from cadets	697,462,604.34		Employees Subscription to PF	13,744,218.00	
Other Training fee	3,834,529.00		FDI Aircraft	965,728.00	
Other Revenue Receipts	14,968,018.66	**716,265,152.00**	Fuel Diesel Procurement	4,327,807.00	
		-	Furniture & Fixture	1,602,110.00	
Other Receipts		-	General office & Hangar Expenses	1,323,458.00	
EMD	449,460.00	**449,460.00**	GST Expenses	8,481.00	
			Gym equipment Precurement	2,941,006.00	
			Horticulture Expenses	17,010.00	
			I T expenses & Procurements	3,204,344.00	
			IGST Reverse Charge	113,106.00	
			Imprest Expenses	847,608.03	
			Instructor Training cost	391,499.00	
			Interest Refunded to MOCA	9,731,544.00	
			General & IT procurement	5,575,583.28	
			Labour hire charges	6,108,334.00	
			Legal expenses	1,948,827.00	
			Licence & Examination Fee	1,024,853.04	
			Maintenance of Equipment	118,903.00	
			Maintenance of airport	4,594,540.00	
			Maintenance of Building & Township	8,757,076.00	
			Maintenance of electric Equipment	563,614.00	
			Maintenance of Gen Sets	948,238.00	
			Maintenance of Hostel	1,447,066.00	
			Maintenance of Simulator	41,617.00	
			Medical Expenses	181,993.00	
			Medical Insurance	4,260,744.00	
			Mess Procurements	23,184,803.00	

			Motor Vehicles	2,123,236.00	
			Outside Training expenses	79,000.00	
			Postage & Printing stationery	2,429,426.00	
			Procurement for maintenance of aircraft	102,435,997.39	
			Productivity and Travel Expenses	6,153,749.56	
			Professional fee	1,548,264.00	
			Rent & Electricity charges	2,983,892.00	
			Repair & Maintenance	291,744.00	
			Retirement and Terminal benefits	18,196,250.00	
			Salaries & Wages	178,241,531.19	
			Simulators exp	2,419.00	
			Staff Welfare expenses	144,366.00	
			Stiching charges	613,320.00	
			Students Items	1,184,650.00	
			Subscription & Membership Fee -Jeppesen	775,686.14	
			Swimming Pool Renovation	3,578,410.00	
			Telephone Expenses	13,934.53	
			Tranining expenses	147,500.00	
			Travelling & Conveyance	577,053.00	
			Uniform expenses- Staff	106,685.00	
			Vehicle hire charges	3,188,764.00	**579,021,730.93**
			Management Fee to CAE	30,000,000.00	**30,000,000.00**
			EMD & Security Deposit Paid Net	1,415,594.00	**1,415,594.00**
			Closing Balance		
			Cash-in-hand	40,882.81	
			Bank Balance	204,550,478.16	
			Deposit with Banks	637,537,832.00	**842,129,192.97**
		1,452,566,517.90			**1,452,566,517.90**

Air Cmde Vipul Singh, AVSM VM (Retd)
DIRECTOR

Shikha Rai
ACCOUNTS OFFICER

MARCH 31 2026

SCHEDULE 13:
SIGNIFICANT ACCOUNTING POLICIES, CONTINGENT LIABILITIES & NOTES ON ACCOUNTS

1. **FIXED ASSETS:**

(a) Fixed Assets has been valued at cost and are certified by the Management.

(b) Land measuring 167 acres for setting up the Akademi was made available to the Society free of cost according to D.O. Letter No. A33025/4/83-VE (PTI) M/3141/84 from the Minister for Tourism and Civil Aviation to the Chief Minister, Government of Uttar Pradesh. The Government of Uttar Pradesh acquired land at Fursatganj, Raebareli for setting up the Indira Gandhi Rashtriya Uran Akademi and the land has been reflected at NIL Value.

(c) Registration charges paid, if any, in respect of above said land which cannot be estimated in the absence of availability of compensation of the land, have not been provided for in the accounts.

(d) The net amount of Profit / Loss on disposal / write-off of Fixed Assets have been shown in the Accounts.

2. **DEPRECIATION:**

The depreciation has been provided as per WDV method at rates prescribed in theCompanies Act2013.

3. **INVENTORIES:**

Inventory of Aircraft spares, Lubricants, Fuel, Uniform, Stationery, General Stores, Medicines and Mess Stock are shown at the close of financial year.
The method of valuation followed by the Akademi in the case of Inventory is First in First out method (FIFO).

4. **FOREIGN CURRENCY TRANSACTIONS:**

Foreign currency transactions are recorded at actual rate prevailing during the period of transaction.

5. Advances recoverable in cash or kind also include amount due from debtors to whom services were rendered. No age wise analysis has been prepared. Loans and Advances and Sundry Creditors are subject to confirmation.

6. During the year the Akademi has received Nil crore towards Capital Grants .

7.. The Akademi has been deducting the Provident Fund from Employee's Salary and contributing their share and the same is transferred to Provident Fund Organization on monthly basis.

8. **UTILISATION OF GRANTS:**

Akademi is a grantee institution and a large part of its expenditure is borne by the Govt. of India through Capital and Revenue Grants. The receipt of Capital and Revenue Grants and their Utilization up to 31st March 2026 by the Akademi is as follows: -

INDIRA GANDHI RASHTRIYA URAN SOCIETY (AKADEMI)
FURSATGANJ, RAEBARELI

MARCH 31 2026

SCHEDULE 13:
SIGNIFICANT ACCOUNTING POLICIES, CONTINGENT LIABILITIES & NOTES ON ACCOUNTS- REVENUE GRANT

(RUPEES IN LACS)

	GRANTS	RECEIVED						
FIN.YEAR	BUDGETED	GOVT.	A.I.L.	I.A.L.	OTHERS	TOTAL	EXPENSES (Excluding Depreciation)	
1985-1986	139.04	7.41	-	-	-		7.41	2.66
1986-1987	139.04	10.60	-	-	-		10.60	32.29
1987-1988	139.04	-	69.50	69.50	-		139.00	97.51
1988-1989	139.04	-	34.76	34.76	-		69.52	134.71
1989-1990	250.00	-	-	-	-		-	258.45
1990-1991	254.00	-	50.00	50.00	-		100.00	210.30
1991-1992	253.00	-	75.00	75.00	-		150.00	272.92
1992-1993	249.00	-	125.00	125.00	-		250.00	291.70
1993-1994	476.00	-	238.00	20.00	-		258.00	266.24
1994-1995	300.00	100.00	75.00	75.00	-		250.00	253.03
1995-1996	400.00	100.00	77.50	77.50	-		255.00	299.20
1996-1997	456.70	100.00	25.00	25.00	-		150.00	329.31
1997-1998	484.00	120.00	50.00	100.00	-		270.00	447.00
1998-1999	660.00	323.00	100.00	100.00	-		523.00	506.90
1999-2000	680.00	270.00	50.00	100.00	-		420.00	752.48
2000-2001	945.00	315.00	100.00	100.00	-		515.00	900.19
2001-2002	955.00	350.00	100.00	100.00	-		550.00	667.02
2002-2003	990.00	380.00	100.00	50.00	200.00		730.00	802.15
2003-2004	1000.00	380.00	100.00	100.00	-		580.00	797.28 *
2004-2005	1340.00	380.00	100.00	100.00	-		580.00	955.64 *
2005-2006	1235.00	380.00	100.00	100.00	-		580.00	1176.42 *
2006-2007	1430.00	380.00	150.00	150.00	-		680.00	1348.00 *
2007-2008	1665.00	380.00	150.00	150.00	-		680.00	1623.48 *
2008-2009	3038.00	812.00	-	-	-		812.00	2546.91 *
2009-2010	2535.00	540.00	-	-	-		540.00	2347.81 *
2010-2011	3190.00	688.00	-	-	-		688.00	2918.18 *
2011-2012	3832.50	680.00	-	-	-		680.00	3209.07*
2012-2013	4174.00	680.00	-	-	-		680.00	3624.80 *
2013-2014	3947.00	-	-	-	-		-	3446.64*
2014-2015	3879.60	-	-	-	-		-	2992.79*
2015-2016	3879.60	-	-	-	-		-	3060.88*
2016-2017	3825.00	-	-	-	-		-	3394.87*
2017-2018	4020.00	---	-	-	3642.69*			
2018-2019	3480.00	-	-	-	-		-	3235.16*
2019-2020	3355.00	380.00	-	-	-		380.00	4430.31*
2020-2021	3450.00	--	-	-	-		3590.71*	
2021-2022	3700.00	-	-	-	-		-	5964.98*
2022-2023	4950.00	200.00	-	-	-		200.00	5172.96*
2023-2024	5800.00	200.00	-	-	-		200.00	4449.97*
2024-2025	5000.00	301.00	-	-	-		301.00	4858.51*
2025-2026	5160.00	-	-	-	-		-	5544.64*

INDIRA GANDHI RASHTRIYA URAN SOCIETY (AKADEMI)
FURSATGANJ, RAEBARELI

MARCH 31 2026

SCHEDULE 13: SIGNIFICANT ACCOUNTING POLICIES, CONTINGENT LIABILITIES & NOTES ON ACCOUNTS

CAPITAL GRANTS

(RUPEES IN LACS)

	GRANTS		RECEIVED				
FIN.YEAR	BUDGETED	GOVT.	A.I.L.	I.A.L.	OTHERS	TOTAL	EXPENSES
1985-1986	2654.56	289.32	-	-	-	289.32	4.22
1986-1987		875.00	375.00	375.00		1625.00	566.42
1987-1988		-	197.50	197.50	-	395.00	93.39
1988-1989		100.00	91.14	91.14	-	282.28	386.93
1989-1990	1610.00	-	100.00	100.00	50.00(PHL)	250.00	1458.47
1990-1991	1610.00	-	-	-	-	-	14.10
1991-1992	15.00	-	-	-	-	-	132.03
1992-1993	3010.00	-	-	-	-	-	21.97
1993-1994	963.00	-	193.00	-	-	193.00	201.78
1994-1995	403.00	-	-	-	-	131.40 (UNDP)	241.50
1995-1996	432.00	-	-	-	-	-	2.25
1996-1997	24.20	-	-	-	1.00(UP GOVT)	1.00	6.35
1997-1998	1473.00	1000.00	-	-	1.00 (UP GOVT)	1001.00	13.34
1998-1999	1294.00	1100.00	-	-	-	1100.00	1409.46
1999-2000	600.00	600.00	-	-	-	600.00	1159.32
2000-2001	675.00	589.11	-	-	-	589.11	430.37
2001-2002	125.00	100.00	-	-	-	100.00	83.00
2002-2003	209.00	208.00	-	-	-	208.00	52.78
2003-2004	350.00	50.00	-	-	-	50.00	227.79
2004-2005	300.00	300.00	-	-	-	300.00	555.91
2005-2006	277.00	230.64	-	-	-	230.64	86.55
2006-2007	4030.00	3000.00	-	-	-	3000.00	777.80
2007-2008	3900.00	3388.00	-	-	-	3388.00	17.82
2008-2009	112.00	214.50	-	-	511.00 (Boeing)	725.50	2765.45
2009-2010	250.00	250.00	-	18.91	1001.40 (Boeing)	1270.50	2689.94
2010-2011	560.00	60.00	-	-	-	60.00	930.43
2011-2012	500.00	446.95	-	-	-	446.95	205.50
2012-2013	600.00	90.00	-	-	-	90.00	206.36
2013-2014	510.00	-	-	-	-	510.00	46.15
2014-2015	510.00	-	-	-	-		28.12
2015-2016	-	-	-	-	-	-	109.69
2016-2017	-	-	-	-	-	-	367.98
2017-2018	-	-	-	-	-	-	8.77
2018-2019	-	-	-	-	-	-	79.13
2019-2020	-	-	-	-	-	-	37.43
2020-2021	9220.00	1869.00	-	-	-	-	1585.98
2021-2022	9800.00	-	-	-	-	-	167.49
2022-2023	510.00	-	-	-	-	-	34.70
2023-2024	2941.00	-	-	-	-	-	21.43
2024-2025	3956.00	2500.00	-	-	-	2500.00	-
2025-26	10938.00	-	-	-	-	-	168.65

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SCHEDULE 13:
SIGNIFICANT ACCOUNTING POLICIES, CONTINGENT LIABILITIES & NOTES ON ACCOUNTS

9. Capital Fund represents Capital Grants-in-Aid sanctioned by Govt. of India and others as per details given below: -

	CONTRIBUTORY	AS AT 31.03.2026	AS AT 31.03.2025
(i)	Government of India	1,76,20,52,588.00	1,51,20,52,588.00
(ii)	Air India	9,56,64,000.00	9,56,64,000.00
(iii)	Indian Airlines	7,82,55,000.00	7,82,55,000.00
(iv)	Pawan Hans Ltd.	50,00,000.00	50,00,000.00
(v)	U.N.D.P.	1,31,40,000.00	1,31,40,000.00
(vi)	Government of U.P.	2,00,000.00	2,00,000.00
(vii)	Boeing	15,12,39,504.00	15,12,39,504.00
	TOTAL ::	**2,10,55,5,1092.00**	**1,85,55,51,092.00**

10. Liability in respect of Gratuity as on 31st March 2026 is Rs 1051.57 Lakhs approx. and the same has been provided in the accounts.

11. **RECOGNITION OF TRAINING FEE:**
The training fee is being recognized on the basis of actual Ground training /flying hrs completed.

12. Previous year figures have been regrouped / recast wherever necessary.

Schedules 1 to 13 form part of the Balance Sheet and Income and Expenditure Account.

Air Cmde Vipul Singh, AVSM VM (Retd)
DIRECTOR

Vilimal Dixit & Associates, Chartered Accountants, Lucknow

Shikha Rai
ACCOUNTS OFFICER