INDEPENDENT AUDITOR'S REPORT

To the Members of Coimbatore Sri Ramakrishna Engineering College Alumni Association

Report on the Financial Statements:

We have audited the accompanying financial statements of **COIMBATORE SRI RAMAKRISHNA ENGINEERING COLLEGE ALUMNI ASSOCIATION, SREC, Vattamalaipalayam, NGGO Colony Post, Coimbatore 641 022 (hereinafter referred to as "the Entity"),** which comprise of the Balance Sheet as at March 31, 2026, Statement of Income and Expenditure for the year then ended, Receipts and Payments for the year then ended and the notes to financial statements including summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements of the Entity give the information required, in all material aspects, in accordance with the Tamil Nadu Societies Registration Act, 1975 in the manner so required for the Entity and give a true and fair view of the financial position of the Entity as at March 31,2026 and of its financial performance for the year then ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of financial statements, and we have fulfilled our other ethical requirements in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Tamil Nadu Societies Registration Act , 1975 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error. This responsibility also includes maintenance of adequate accounting records as required under the provisions of the Act for safeguarding of the assets of the Entity and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing matters relating to going concern, and using the going

GOPALAIYER AND SUBRAMANIAN * CHARTERED ACCOUNTANTS, CBE-2 concern basis of accounting unless the management either intends to liquidate the Entity or to cease operations of has no realistic alternative to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

GOPALAIYER AND SUBRAMANIAN ★ CHARTERED ACCOUNTANTS, CBE-2 ★

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

(i) planning the scope of our audit work and in evaluating the results of our work; and

(ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We further report that

1. The Financial Statements comply with the requirements of the Tamil Nadu Societies Registration Act, 1975 and the Tamil Nadu's Societies Registration Rules, 1978.

2. In our opinion proper books of accounts as required by Law have been kept by the Entity so far as it appears from our examination of those books.

3. The Balance Sheet, Statement of Income and Expenditure and the Receipts and Payments Account dealt with by this report are in agreement of those books.

4. In our opinion, the Balance Sheet Statement of Income and Expenditure and the Receipts and Payments account comply with the applicable accounting standards.

For Gopalaiyer and Subramanian
Chartered Accountants
FRN: 000960S

GOPALAIYER AND SUBRAMANIAN CHARTERED ACCOUNTANTS, CBE-2

S Kasi Viswanathan
Partner
Membership No. 026975

UDIN: 26026975JGDJWE8011
Date: 04/09/2026
Place : Coimbatore

Coimbatore Sri Ramakrishna Engineering College Alumni Association
Balance Sheet as at 31st March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**			
(a)	Unrestricted Funds	1	1,03,97,706	96,81,437
(b)	Restricted Funds		40,48,093	37,57,115
			1,44,45,799	1,34,38,552
2	**Non-current liabilities**			
3	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Payables	2	-	1,03,251
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
			-	1,03,251
	Total		**1,44,45,799**	**1,35,41,803**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	3	1,71,300	1,93,053
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
			1,71,300	1,93,053
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables	4	-	10,21,125
(d)	Cash and bank balances	5	1,40,02,064	1,19,69,515
(e)	Short Term Loans and Advances	6	2,72,435	3,58,110
(f)	Other current assets	7	-	-
			1,42,74,500	1,33,48,750
	Total		**1,44,45,799**	**1,35,41,803**
	Brief about the Entity	12(1)		
	Summary of significant accounting policies	12(2)		
	The accompanying notes are an integral part of the financial statements			

For Gopalaiyer and Subramanian
Chartered Accountants
FRN: 000960S

GOPALAIYER AND SUBRAMANIAN ★ CHARTERED ACCOUNTANTS, CBE-2 ★

S Kasi Viswanathan
Partner
M No. 026975
Date: 04/09/2026
Place :Coimbatore

For Coimbatore Sri Ramakrishna Engineering College Alumni Association

Veena Ramesh

President	Secretary	Treasurer

SRECALUMNI ASSOCIATION ★ CBE - 22

Coimbatore Sri Ramakrishna Engineering College Alumni Association
Statement of Income and Expenditure for the year ended 31st March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026			31 March 2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Membership fees		33,18,000	-	33,18,000	34,50,000	-	34,50,000
(b)	Fund Received towards Scholarship		-	1,15,000	1,15,000	-	1,07,000	1,07,000
(c)	Sale of Goods		-	-	-	-	-	-
II	Other Income	8	8,60,568	1,78,728	10,39,296	5,94,577	1,82,141	7,76,718
III	Total Income (I+II)		41,78,568	2,93,728	44,72,296	40,44,577	2,89,141	43,33,718
IV	Expenses:							
(a)	Employee benefits expense	9	24,000	-	24,000	20,000	-	20,000
(b)	Depreciation and amortization expense	10	21,752	-	21,752	24,790	-	24,790
(c)	Other expenses	11	34,16,546	1,03,250	35,19,796	40,14,292	1,00,000	41,14,292
(d)	Religion/charitable expenses		-	-	-	-	-	-
	Total expenses		34,62,298	1,03,250	35,65,548	40,59,081	1,00,000	41,59,081
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		7,16,270	1,90,478	9,06,748	-14,505	1,89,141	1,74,636
VI	Exceptional items (specify nature & provide note/delete if none)							
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		7,16,270	1,90,478	9,06,748	-14,505	1,89,141	1,74,636
VIII	Extraordinary Items (specify nature & provide note/delete if none)							
IX	Excess of Income over Expenditure for the year (VII-VIII)		7,16,270	1,90,478	9,06,748	-14,505	1,89,141	1,74,636
	Appropriations:		-			-		
	Transfer to Seed Endowment Funds			1,78,728			1,82,141	
	Transfer to Sponsership Fund			11,750			7,000	
	Transfer from funds							
	Balance tansferred to General Fund		7,16,270	-	7,16,270	-14,505	-	-14,505
	The accompanying notes are an integral part of the financial statements							

For Gopalaiyer and Subramanian
Chartered Accountants
FRN: 000960S

S Kasi Viswanathan
Partner
M No. 026975
Date: 04/09/2026
Place :Coimbatore

GOPALAIYER AND SUBRAMANIAN ★ CHARTERED ACCOUNTANTS, CBE-2 ★

For Coimbatore Sri Ramakrishna Engineering College Alumni Association

Veena Ramesh

President | Secretary | Treasurer

SRECALUMNI ASSOCIATION ★ CBE - 22

Coimbatore Sri Ramakrishna Engineering College Alumni Association
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Surplus/ Deficit for the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	**Unrestricted Funds**					
1	Corpus Funds	9,93,470				9,93,470
2	General Funds	86,87,966		7,16,270	-	94,04,236
(B)	**Restricted Funds**					-
1	Seed Endownment fund	24,79,115	1,00,500	1,78,728	-	27,58,343
2	Sponsorship Fund	12,78,000		11,750		12,89,750
Total		1,34,38,552	1,00,500	9,06,748	-	1,44,45,799
Previous Year (PY)	Particulars	As at 1st April 2024` (Opening Balance)	Funds transferred/received during the year	Surplus/ Deficit for the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	**Unrestricted Funds**					
1	Corpus Funds	96,95,941	-87,02,471		0	9,93,470
2	General Funds		87,02,471	-14,505		86,87,966
(B)	**Restricted Funds**					-
1	Seed Endownment fund	17,78,374	5,73,600	1,82,141	55,000	- 24,79,115
2	Sponsorship Fund	12,71,000		7,000		12,78,000
Total		1,27,45,315	5,73,600	1,74,636	55,000	1,34,38,552

Coimbatore Sri Ramakrishna Engineering College Alumni Association

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

(Amount in Rs.)

Note No.	Particulars		31 March 2026	31 March 2025
2	**Payables**			
(i)	Total outstanding dues of micro, small and medium enterprises			-
(ii)	Total outstanding dues of creditors other than micro, small and medium enterprises		-	1,03,251
	Total payables		-	1,03,251
4	**Receivables**			
(i)	Sundry Debtors		-	10,21,125
	Total		-	10,21,125
5	**Cash and Bank Balances**			
A	**Cash and cash equivalents**			
(i)	On current accounts		14,26,825	18,38,579
(ii)	Cash credit account (Debit balance)		-	-
(iii)	**Fixed Deposits**		-	-
	Deposits with original maturity of less than three months		-	-
(iv)	Cheques, drafts on hand		-	-
(v)	Cash on hand		2,90,155	2,83,086
	Total	(I)	17,16,980	21,21,665
B	**Other bank balances**			
(a)	Bank Deposits			
(i)	Earmarked Bank Deposits			-
1	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		17,58,438	11,00,793
2	date		10,88,204	16,85,948
(ii)	Other Deposits		-	-
1	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		83,72,999	70,61,109
2	date		10,65,444	
			-	-
	Total other bank balances	(II)	1,22,85,084	98,47,850
	Total Cash and bank balances	(I+II)	**1,40,02,064**	**1,19,69,515**
6	**Short Term Loans and Advances**			
(i)	Accrued Interest		1,92,254	1,99,231
(ii)	TDS Receivables		80,181	1,58,879
			2,72,435	**3,58,110**
7	**Other current assets**			
(i)	Prepaid expenses		-	-
(ii)	Other receivables		-	-
	Total			-

GOPALAIYER AND SUBRAMANIAN ★ CHARTERED ACCOUNTANTS, CBE-2 ★

SREC ALUMNI ASSOCIATION ★ CBE - 22

Coimbatore Sri Ramakrishna Engineering College Alumni Association

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

(Amount in Rs.)

Note No.	Particulars	31st March 2026 Unrestricted Funds	31st March 2026 Restricted Funds	31st March 2026 Total	31st March 2025 Unrestricted Funds	31st March 2025 Restricted Funds	31st March 2025 Total
8	Other income						
(i)	Interest income	6,82,956	1,78,728	8,61,684	5,83,550	1,82,141	7,65,691
(ii)	Miscellaneous income	22,604	-	22,604	11,027	-	11,027
(iii)	Reimbursement	1,55,008		1,55,008			
	Total other income	8,60,568	1,78,728	10,39,296	5,94,577	1,82,141	7,76,718
9	**Employess benefit expenses**						
(i)	Salary and Bonus	24,000	-	24,000	20,000	-	20,000
		24,000	**-**	**24,000**	**20,000**	**-**	**20,000**
10	**Depreciation and amortization expense**						
(i)	on tangible assets	21,752	-	21,752	24,790	-	24,790
(ii)	on intangible assets	-	-	-	-	-	-
	Total Depreciation and amortization expense	**21,752**	**-**	**21,752**	**24,790**		**24,790**
11	**Other Expenses**						
(i)	Travelling expenses		-	-	246	-	246
(ii)	Sundry parties written off		-	-	79,638	-	79,638
(iii)	Printing and stationery	2,860	-	2,860	2,253	-	2,253
(iv)	Audit fees	9,500	-	9,500	29,500	-	29,500
(v)	Income tax for earlier years	59,083	-	59,083	-	-	-
(vi)	Bank charges	549	-	549	-	-	-
(vii)	Office expenses	699	-	699	-	-	-
(viii)	Event expenditure (Pls see Note no.12(3)(i) for event wise details)	13,15,239	-	13,15,239	38,25,512	-	39,25,512
(ix)	Scholarship (Pls see Note No.12(3)(ii & iii) for studentwise details)	19,45,500	1,03,250	20,48,750		1,00,000	
(x)	Web Annual Maintenance	25,413	-	25,413		-	-
(xi)	Other Expenses	57,704	-	57,704	41,572	-	41,572
(xii)	Prior period expenses		-	-	35,571	-	35,571
	Total	34,16,546	1,03,250	35,19,796	40,14,292	1,00,000	41,14,292

GOPALAIYER AND SUBRAMANIAN ★ CHARTERED ACCOUNTANTS, CBE-2

SREC ALUMNI ASSOCIATION ★ CBE - 22

Coimbatore Sri Ramakrishna Engineering College Alumni Association
Notes forming 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	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	Total
Gross Block								
At 1 April 2025				44,635	1,48,417			1,93,052
Additions				-				-
Deductions/Adjustments								-
At 1 April 2024				52,935	1,64,908			2,17,843
Additions								-
Deductions/Adjustments								-
At 31 March 2026	-	-	-	**44,635**	**1,48,417**	-	-	1,93,052
At 31 March 2025	-	-	-	**52,935**	**1,64,908**	-	-	2,17,843
Depreciation/Adjustments								
At 1 April 2025				-	-			-
Additions				6,910	14,842			21,752
Deductions/Adjustments								-
At 1 April 2024								-
Additions				8,299	16,491			24,790
Deductions/Adjustments								-
At 31 March 2026	-	-	-	**6,910**	**14,842**	-	-	21,752
At 31 March 2025	-	-	-	**8,299**	**16,491**	-	-	24,790
Net Block								
At 31 March 2026	-	-	-	37,725	**1,33,575**	-	-	1,71,300
At 31 March 2025	-	-	-	44,636	**1,48,417**	-	-	1,93,053

**Note:

Pursuant to the implementation of the revised format for financial statements of non-corporate entities, as prescribed by the Institute of Chartered Accountants of India (ICAI), the disclosure of Fixed assets is now required to be made on a **Gross block basis**.The Historical records of the original gross block of assets are not available.In view of this, it is clarified that for the purpose of preparing the financial statements for the financial year **2024–2025**, the opening gross block of fixed assets has been derived based on the written down value (WDV) as at the end of the previous financial year (i.e., 31st March 2024). This approach has been consistently applied to all prior years' figures for the sake of comparability and alignment with the revised reporting format.Accordingly, the closing WDV as on 31st March 2024 has been considered as the opening gross block as on 1st April 2024 under the new format, in accordance with the Guidance Note issued by the ICAI.

GOPALAIYER AND SUBRAMANIAN ★ CHARTERED ACCOUNTANTS, CBE-2

SREC ALUMNI ASSOCIATION ★ CBE - 22

COIMBATORE SRI RAMAKRISHNA ENGINEERING COLLEGE ALUMNI ASSOCIATION

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED AT 31st MARCH 2026

2024-25	RECEIPTS	2025-26		2024-25	PAYMENTS	2025-26	
Amount Rs.		Amount Rs.	Amount Rs.	Amount Rs.		Amount Rs.	Amount Rs.
	BALANCE AT OPENING				PAYMENTS DURING THE YEAR		
19,21,417	Bank	18,38,579		24,77,058	Payment To Sundry Creditors	13,39,811	
94,947	Cash	2,83,086	21,21,665	29,500	Audit Fees Paid	-	
				-	FD Deposited Into Bank	20,02,548	
	RECEIPTS DURING THE YEAR			22,62,425	Loans And Advances Paid Off	12,87,305	
	Advances Received			8,12,072	Advance To Suppliers	-	
3,12,185	Fd Interest Receipts	2,93,918					
34,50,000	Membership Fee Receipts	33,18,000		749	Bank Charges	549	
5,73,600	Proceeds From Seed Endowment Fund	1,65,500		20,376	Office Expenses	4,352	
11,027	Receipts From Creditors	50,000			Printing and stationery	410	
4,37,871	Receipts From Debtors	2,66,026			Fuel expenses	750	
7,96,533	Receipts From Fd'S Matured	-			Other expenses	6,301	
51,416	Sb Interest Receipts	57,547					
	Miscellaneous Income	22,604					
1,07,000	Scholarship fund			25,000			
	IT Refund	63,746	42,37,341				
				7,152			46,42,026
					BALANCE AT CLOSING		
				18,38,579	Bank	14,26,825	
				2,83,085	Cash	2,90,155	17,16,980
77,55,996			63,59,006	77,55,996			63,59,006

FOR COIMBATORE SRI RAMAKRISHNA ENGINEERING COLLEGE ALUMINI ASSOCIATION

FOR GOPALAIYER AND SUBRAMANIAN
CHARTERED ACCOUNTANTS
FRN: 000960S

Veena Ramesh

PRESIDENT

SECRETARY

TREASURER

SREC ALUMNI ASSOCIATION CBE - 22

S KASI VISWANATHAN
PARTNER
MEMBERSHIP NO. 26975
AUDITOR

GOPALAIYER AND SUBRAMANIAN ★ CHARTERED ACCOUNTANTS, CBE-2 ★

PLACE: COIMBATORE
DATE: 04/09/2026

Note-12 : Notes forming part of the Financial Statements for the year ended 31st March,2026

(1) Brief about the entity

Sri Ramakrishna Engineering College Alumni Association, is an Association, not engaged in industrial, commercial and business activities. The activities of the Association do not have any business or profit motive. The Association is registered under the Tamil Nadu Societies Registration Act, 1975. Accordingly, the Association, has complied with the Accounting Standards including disclosure requirements applicable to such entities, with the objective of enhancing the understandability of the information presented in the Financial Statements. The Association has complied with the Technical Guide on Accounting for Not-for-Profit Organizations in the preparation and presentation of Financial Statements.

(2) SIGNIFICANT ACCOUNTING POLICIES AND STANDARDS APPLICABILITY, COMPLIANCE AND DISCLOSURES

AS 1 Disclosure of Accounting policies

i) These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles India (Indian GAAP). The financial statements have been prepared under the historical cost convention on accrual based and comply which the mandatory accounting standards issued by the Institute of Chartered Accountants of India (ICAI) as applicable to the association including the disclosure requirements stipulated by ICAI.

ii) Previous year figures are regrouped / reclassified wherever necessary to conform to current year groupings.

iii) The Accounts are prepared on going concern basis, Income and Expenditure are accounted on Accrual Basis and accounting policies are consistent from one period to another.

AS-2 Valuation of Inventories

The disclosure under this standard is not applicable, as the Association did not maintain any inventory during the reporting year and comparative year presented.

AS-3 Cash Flow Statements

For the year under report and comparative year presented, this standard is not applicable in its entirety as per the applicability of Accounting Standards prescribed by ICAI.

AS-4 Contingencies and Events Occurring after the Balance Sheet Date

i) Contingencies are conditions or situations with uncertain outcomes that may affect financial results. Events after the balance sheet date are those that occur between the balance sheet date and the date of approval of the financial statements. If such events provide additional evidence of conditions existing at the balance sheet date (adjusting events), the financial statements are adjusted accordingly. Non-adjusting events (indicative of conditions that arose alter the balance sheet date) are disclosed separately, if material.

ii) For the year under report and comparative year presented, there are no contingencies or events occurring after the date of the Balance Sheet date that require disclosure or adjustment in the financial statements.

AS-5 Net Profit or Loss for the Period, Prior Period items and Changes in Accounting Policies

i) All items of income and expense recognized during the period are included in the determination of surplus or deficit for the period, unless otherwise required by an accounting standard. Changes in accounting policies are made only if required by statute, accounting standards, or if the change results in a more appropriate presentation of financial statements.

ii) For the year under report and the comparative year presented prior period items wherever applicable are disclosed in the financial statements.

iii) There have been no material changes in accounting estimates and Accounting Policies during the reporting year and comparative year presented.

AS-7 Construction Contracts

For the year under report and comparative year presented, the Association has not undertaken any construction contracts. Consequently, there are no such disclosures to Report.

AS-9 Revenue recognition

i) Life membership fee received and amount specifically received towards issue of scholarship are accounted as income.

ii) Interest receipts are accounted on accrual method on a time proportion basis taking into account the amount outstanding and the rate of interest applicable.

iii) Interest on deposits received for specific purpose are accounted as income under Restricted funds.

iv) The break-up of Revenue is disclosed in the Statement of Income and Expenditure.

AS-10 Property, Plant and Equipment

i) Property, Plant and Equipment are accounted, at WDV at the beginning of the year less depreciation. Initial Costs include purchase cost and any other directly attributable costs incurred to bring the asset to its present location and condition for the intended use.

GOPALAIYER AND SUBRAMANIAN ★ CHARTERED ACCOUNTANTS, CBE-2 ★

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ii) Please refer sub-note (d) "Property Plant and Equipment" under Note - 3 of the Financial Statements - Significant Accounting Policies for the measurement basis adopted.

iii) Please refer sub-note (i) "Depreciation" under Note - 3 of the Financial Statements - Significant Accounting Policies for depreciation method used, the useful life/depreciation rate used.

<u>AS-11 The Effects of changes in Foreign Exchange Rates</u>

During the year under report and comparative year presented, and there is no foreign currency transactions during the year and the effects of foreign exchange rates on the transactions have been properly disclosed in the financial statements.

<u>AS-12 Accounting for Government Grants</u>

During the year under report and comparative year presented, the Association has not received any government grant. Consequently, no disclosure is required to be made under the standard.

<u>AS-13 Accounting for Investments</u>

There are no disclosures to be made under this accounting standard for the year under report and comparative year presented.

<u>AS-15 Employee Benefits</u>

i) Post-employment benefit plans

The Association has not made any contributions to defined contribution retirement benefit schemes and defined benefit schemes as they are not applicable to the Association under the applicable statutes.

ii) Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period when the employee renders the service.

<u>AS-16 Borrowing Costs</u>

The Association has neither borrowed any loans nor has dealt with any qualifying assets.

<u>AS-17 Segment Reporting</u>

For the year under report and comparative year presented, this standard is not applicable.

<u>AS-18 Related Party Disclosures</u>

As the entity falls under Level 3 entity, this standard is not applicable.

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AS-24 Discontinuing operations

For the year under report and comparative year presented this standard is not applicable.

AS-25 Interim Financial Reporting

AS - 25 does not require a Non-Corporate Entity to present Interim Financial Reporting. Hence this accounting standard including disclosers stipulated therein is not applicate for the year under report and comparative year presented.

AS-28 Impairment of Assets

For the Year under report and comparative year presented, this standard is not applicable.

AS-29 Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the entity has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made.

Provisions are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognized in the financial statements.

For the year under report and comparative year presented, there are no Contingent Liability and Contingent Assets to report.

3)OTHER DISCLOSURES:

The Sri Ramakrishna Engineering College Alumni Association is a non-profit association that is not engaged in any industrial, commercial, or business activities. The primary objectives and activities of the Association include organizing alumni and institutional events, fostering engagement among alumni, and providing scholarships and financial assistance to deserving and needy students to support their higher education. The details of such events and scholarship details is given belows:

i)Event wise expenditure made:

Events	Total expenditure made (Amount in Rupees)
15th Reunion Class of 2011	3,50,795
25th Reunion Class of 2000	4,77,347
AGM & Parent Chapter Meet 2025	31,500
Alumni Cricket Trophy 2025	47,900
Alumni Trophy - 2025	69,503
Alumni Week Series 2025	5,900
Annual Day Scholarship	1,03,250
RAN 2025 - Rising Alumni Nexus	3,32,294
Total	**14,18,489**

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ii)Scholarship details for **the Financial year 2025-26**

S.No	Roll No	Name of the Student	Department	Year	Amount (in Rupees)
1	71812308006	BOOMIKA A	Aero	III	55,000
2	71812311030	MANICKAVEL ARASI S	AI&DS	III	50,000
3	71812407049	UDHAYASRI S	BME	II	55,000
4	71812209036	VISHVASHREE G	Civil	IV	27,500
5	71812401114	LATISHA S	CSE	II	27,500
6	71812301040	DHARANI C	CSE	III	27,500
7	71812201103	HINAYATH SULTHANA A	CSE	IV	55,000
8	71812302162	SANGATHAMIL S	ECE	III	55,000
9	71812402001	AARTHI B	ECE	II	27,500
10	71812402037	DINESH RAJA S	ECE	II	27,500
11	71812303052	MARISWARAN S	EEE	III	27,500
12	71812403104	NIRANJAN V V	EEE	II	55,000
13	71812406054	SRUTHIKA I K	EIE	II	55,000
14	71812405054	MADHAVI M	IT	II	27,500
15	71812205131	SAVEETHA S S	IT	IV	55,000
16	71812353018	DHARSHINI G	M.Tech CSE	III	50,000
17	71812304147	NAVEEN KUMAR P	MECH	III	55,000
18	71812404101	ANJALI K	MECH	II	55,000
19	71812410023	JEFFRIN J PYNADATH	R&A	II	55,000
20	71812408007	FAISAL AHAMED S	Aero	II	27,500
21	71812491043	K.RAJESH KANNAN	MBA	II	60,500
22	71812104013	DHAKSHINESWARAN AJ	MECH	IV	15,000
			Total		**9,45,500**

iii)Scholarship details for **Financial year 2024-25**

S.No	ROLL NO	Name of the student	Year	Department	AMOUNT (in Rupees)
1	71812203018	GOKUL R	III	EEE	55,000
2	71812303019	DHANYA M	II	EEE	55,000
3	71812204103	PALANIAPPAN M	III	MECH	55,000
4	71812304118	RATHEESH K	II	MECH	55,000
5	71812105102	NAMBI AARURAN S	IV	IT	55,000
6	71812305125	REVATHI M	II	IT	55,000
7	71812301251	THANUJA P	II	CSE	55,000
8	71812201222	SIVA ANANDH R S	III	CSE	27,500

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9	71812101051	ELAKKIYA E	IV	CSE	50,000
10	71812353021	HARIPREETHI J	II	M- Tech (CSE)	50,000
11	71812302004	ABHISHEK S	II	ECE	55,000
12	71812202251	VIJAYALAKSHMI S	III	ECE	55,000
13	71812102112	MALARVIZHI C	IV	ECE	50,000
14	71812311007	AKSHAYALAKSHMI S	II	B- Tech AI&DS	50,000
15	71812310013	DHARUNIKA K	II	R&A	27,500
16	71812206023	KAMALESH R	III	EIE	55,000
17	71812207049	SHANMUGALINGAM K	III	BME	27,500
18	71812208008	JENEESH JM	III	AERO	55,000
19	71812309022	MOHANA PRIYA M K	II	CIVIL	55,000
20	71812102039	EMILDA IRUDHAYA MARI V	IV	ECE	30,000
21	71812005165	SURENDRA M T	IV	IT	27,500
		Total			**10,00,000**

For Gopalaiyer and Subramanian
Chartered Accountants
FRN: 000960S

GOPALAIYER AND SUBRAMANIAN CHARTERED ACCOUNTANTS, CBE-2

S Kasi Viswanathan
Partner
Membership No. 26975
Place : Coimbatore
Date : 04/09/2026

For and on behalf of the Executive Committee

President **Secretary** **Treasurer.**

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