

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, 2025, 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, 2025 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

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 Company 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.



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 my 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



S Kasi Viswanathan
Partner
Membership No. 026975



UDIN: 25026975BMJKZJ1872
Date: 08/09/2025
Place : Coimbatore

Coimbatore Sri Ramakrishna Engineering College Alumni Association
Balance Sheet as at 31st March 2025

(Amount in Rs. XX)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	1	96,81,437	1,27,45,315
(b)	Restricted Funds		37,57,115	-
			1,34,38,552	1,27,45,315
2	Non-current liabilities			
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Payables	2	1,03,251	1,96,930
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
			1,03,251	1,96,930
	Total		1,35,41,803	1,29,42,245
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	3	1,93,053	2,17,843
(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)		-	-
			1,93,053	2,17,843
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables	4	10,21,125	79,214
(d)	Cash and bank balances	5	1,19,69,515	1,25,31,418
(e)	Short Term Loans and Advances	6	3,58,110	78,199
(f)	Other current assets	7	-	35,571
			1,33,48,750	1,27,24,402
	Total		1,35,41,803	1,29,42,245
	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

S Kasi Viswanathan
Partner

M No. 026975

Date: 08/09/2025

Place :Coimbatore



Veeva Ramesh
President

Secretary

Treasurer

Coimbatore Sri Ramakrishna Engineering College Alumni Association
Statement of Income and Expenditure for the year ended 31st March 2025

(Amount in Rs.)

Particulars	Note	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Membership fees		34,50,000	-	34,50,000	24,54,750	-	24,54,750
(b) Fund Received towards Scholarship		-	1,07,000	1,07,000			-
(c) Sale of Goods		-	-	-			-
II Other Income	8	5,94,577	1,82,141	7,76,718	9,39,185	1,22,045	10,61,230
III Total Income (I+II)		40,44,577	2,89,141	43,33,718	33,93,935	1,22,045	35,15,980
IV Expenses:							
(a) Employee benefits expense	9	20,000	-	20,000		-	-
(b) Depreciation and amortization expense	10	24,790	-	24,790	28,368	-	28,368
(c) Other expenses	11	40,14,292	1,00,000	41,14,292	46,95,135	-	46,95,135
(d) Religion/charitable expenses		-	-	-	-	-	-
Total expenses		40,59,081	1,00,000	41,59,081	47,23,502	-	47,23,502
V Excess of Expenditure over Income for the year before exceptional and extraordinary items (III- IV)		-14,505	1,89,141	1,74,636	-13,29,568	1,22,045	-12,07,523
VI Exceptional items (specify nature & provide note/delete if none)						-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-14,505	1,89,141	1,74,636	-13,29,568	1,22,045	-12,07,523
VIII Extraordinary Items (specify nature & provide note/delete if none)						-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		-14,505	1,89,141	1,74,636	-13,29,568	1,22,045	-12,07,523
Appropriations:							
Transfer to Seed Endowment Funds			1,82,141				
Transfer to Sponsorship Fund			7,000				
Transfer from funds							
Balance transferred to General Fund		-14,505	-	-14,505	-13,29,568	1,22,045	-12,07,523
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: 08/09/2025
Place :Coimbatore



Veena Ramesh
President

Secretary

Treasurer

Coimbatore Sri Ramakrishna Engineering College Alumni Association
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 NPOs Funds

(Amount in Rs.)						
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/rec eived 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			9,93,470
2	General Funds		87,02,471	-14,505		86,87,966
(B)	Restricted Funds					
	Seed Endowment fund	17,78,374	5,73,600	1,82,141	55,000	24,79,115
	Sponsorship Fund	12,71,000		7000		12,78,000
Total		1,27,45,315	5,73,600	1,74,636	55,000	1,35,48,552
Previous Year (PY)		As at 1st April 2023 (Opening Balance)	Funds transferred/rec eived during the year	Surplus/ Deficit for the year	Funds Utilised during the year	As at 31st March 2024 (Closing Balance)
(A)	Unrestricted Funds					
1	Corpus Funds	1,09,03,463		-12,07,522		96,95,941
2	General Funds					-
3	Designated Funds					-
(B)	Restricted Funds					
1	Seed Endowment fund	17,78,374				17,78,374
2	Sponsorship Fund	12,71,000				12,71,000
Total		1,39,52,837	-	-12,07,522	-	1,27,45,315

Note - In opening balance, the Corpus Fund reflected balances inclusive of the Surplus/deficit accumulated from previous years. From the current financial year, the accumulated balance of surplus/deficit have been reclassified as General Funds.



Coimbatore Sri Ramakrishna Engineering College Alumni Association
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Item No.	Particulars		31 March 2025	31 March 2024
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	1,96,930
	Total payables		1,03,251	1,96,930
4	Receivables			
(i)	Sundry Debtors		10,21,125	79,214
	Total		10,21,125	79,214
5	Cash and Bank Balances			
A	Cash and cash equivalents			
(i)	On current accounts		18,38,579	19,21,417
(ii)	Cash credit account (Debit balance)		-	-
(iii)	Fixed Deposits			
	Deposits with original maturity of less than three months		-	4,34,225
(iv)	Cheques, drafts on hand		-	-
(v)	Cash on hand		2,83,086	94,947
	Total	(I)	21,21,665	24,50,589
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		11,00,793	11,60,507
2	Deposits with original maturity for more than 12 months from reporting date		16,85,948	9,86,730
(ii)	Other Deposits			
1	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		70,61,109	79,33,592
2	Deposits with original maturity for more than 12 months from reporting date		-	-
	Total other bank balances	(II)	98,47,850	1,00,80,829
	Total Cash and bank balances	(I+II)	1,19,69,515	1,25,31,418
6	Short Term Loans and Advances			
(i)	Accrued Interest		1,99,231	-
(ii)	TDS Receivables		1,58,879	78,199
			3,58,110	78,199
7	Other current assets			
(i)	Prepaid expenses		-	35,571
(ii)	Other receivables		-	-
	Total			35,571



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								52,935	1,64,908			2,17,843
At 1 April 2024								-				-
Additions												-
Deductions/Adjustments												-
At 1 April 2023								62,979	1,83,231			2,46,210
Additions												-
Deductions/Adjustments												-
At 31 March 2025						-	-	52,935	1,64,908	-	-	2,17,843
At 31 March 2024						-	-	62,979	1,83,231	-	-	2,46,210
Depreciation/Adjustments												-
At 1 April 2024								-	16,491			-
Additions								8,299				24,790
Deductions/Adjustments												-
At 1 April 2023								10,044	18,323			28,368
Additions												-
Deductions/Adjustments												-
At 31 March 2025						-	-	8,299	16,491	-	-	24,790
At 31 March 2024						-	-	10,044	18,323	-	-	28,368
Net Block												-
At 31 March 2025						-	-	44,636	1,48,417	-	-	1,93,053
At 31 March 2024								52,935	1,64,908	-	-	2,17,843

****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.



Coimbatore Sri Ramakrishna Engineering College Alumni Association

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

	31st March 2025			31st March 2024		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
8 Other income						
(i) Interest income	5,83,550	1,82,141	7,65,691	8,56,694	1,22,045	9,78,739
(ii) Miscellaneous income	11,027	-	11,027	82,491	-	82,491
Total other income	5,94,577	1,82,141	7,76,718	9,39,185	1,22,045	10,61,230
9 Employess benefit expenses						
(i) Salary and Bonus	20,000	-	20,000			-
	20,000	-	20,000			-
10 Depreciation and amortization expense						
(i) on tangible assets	24,790	-	24,790	28,368		28,368
(ii) on intangible assets	-	-	-			
Total Depreciation and amortization expense	24,790	-	24,790	28,368		28,368
11 Other Expenses						
(i) Travelling expenses	246	-	246	-		-
(ii) Sundry parties written off	79,638	-	79,638	-		-
(iii) Printing and stationery	2,253	-	2,253	-		-
(iv) Audit fees	29,500	-	29,500	23,600		23,600
(v) Income tax for earlier years	-	-	-	82,046		82,046
(vi) Bank charges	-	-	-	2,499		2,499
(vii) Office expenses	-	-	-	24,467		24,467
(viii) Event wise expenditure	38,25,512	-	39,25,512	45,50,846		45,50,846
(ix) Scholarship		1,00,000				
(x) Web Annual Maintenance		-	-	11,677		11,677
(xi) Other Expenses	41,572	-	41,572	-		-
(xii) Prior period expenses	35,571	-	35,571	-		-
Total	40,14,292	1,00,000	41,14,292	46,95,135		46,95,135



COIMBATORE SRI RAMAKRISHNA ENGINEERING COLLEGE ALUMNI ASSOCIATION						
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED AT 31st MARCH 2025						
2023-24		2024-25		2023-24		2024-25
Amount Rs.	RECEIPTS	Amount Rs.	Amount Rs.	Amount Rs.	PAYMENTS	Amount Rs.
8,08,108	BALANCE AT OPENING	19,21,417		27,40,677	PAYMENTS DURING THE YEAR	24,77,058
22,241	Bank	94,947	20,16,364	45,300	Payment To Sundry Creditors	29,500
	Cash			21,97,438	Audit Fees Paid	-
1,53,285	RECEIPTS DURING THE YEAR	3,12,185		8,33,335	FD Deposited Into Bank	22,62,425
3,28,560	Advances Received	34,50,000		1,44,651	Loans And Advances Paid Off	8,12,072
24,54,750	Fd Interest Receipts	5,73,600		2,499	Advance To Suppliers	
1,71,500	Membership Fee Receipts	11,027		11,125	Payments To Creditors	749
2,99,926	Proceeds From Seed Endowment Fund	4,37,871		10,15,750	Bank Charges	20,376
57,600	Receipts From Creditors	7,96,533		1,700	Office Expenses	
48,53,074	Receipts From Debtors	51,416		2,511	Scholarship Paid	
31,609	Receipts From Fd'S Matured	1,07,000	57,39,632	15,700	15Th Year Reunion Of Batch 2008	
	Sb Interest Receipts			2,545	25Th Reunion Of Batch 1994-1998@2024	
	Scholarship Fund			1,50,963	Singapore Aam	
				410	Parent Chapter Aam & Agm	25,000
				714	Australia Chapter	
				3,171	Alumni Induction Programme	
				1,000	Alumni Trust Meeting	
				500	Chennai Chapter Aam	
				10,000	First Year Orientation Programme	
					New Trust Opening 94-98	
					Operating Expenses	7,152
						56,34,332
					BALANCE AT CLOSING	
				19,21,417	Bank	18,38,579
				94,947	Cash	2,83,085
91,80,653			77,55,996	91,80,653		21,21,664
						56,34,332
						77,55,996

PLACE: COIMBATORE

DATE: 08/09/2025

V. Ramesh

PRESIDENT

[Signature]

SECRETARY

[Signature]

TREASURER

FOR GOPALAIYER AND SUBRAMANIAN
CHARTERED ACCOUNTANTS
FRN: 0009605

[Signature]
S KASI VISWANATHAN
PARTNER
MEMBERSHIP NO. 26975
AUDITOR

TREASURER

SKASI VISWANATHAN
PARTNER
MEMBERSHIP NO. 26975
AUDITOR

Note-12 : Notes forming part of the Financial Statements for the year ended 31st March, 2025

(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.

(2) Significant Accounting Policies

a. Basis of Preparation

- 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 with 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.

b. Contingencies and Events Occurring after the Balance Sheet Date

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 after the balance sheet date) are disclosed separately, if material.

c. Net Profit or Loss for the Period, Prior Period items and Changes in Accounting Policies

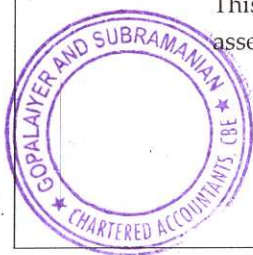
All items of income and expense recognized during the period are included in the determination of surplus or deficit for the period, unless otherwise required by an accounting standard. Changes in accounting policies are made only if required by statute, accounting standards, or if the change results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

d. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation. 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.

e. Intangible assets and its amortization

This Policy is not applicable for the association, as the association does not own any intangible assets.



f. Depreciation

Depreciation on Property, Plant and Equipment has been provided on Written down value method as per the rates prescribed under the Income Tax Act, 1961.

g. Cash And Cash Equivalents

The Association considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

h. Revenue recognition

1. Membership fee received is accounted as income.
2. Amounts specifically received towards issue of scholarship are accounted as income for the year.
3. (i) Interest receipts are accounted on accrual method on a time proportion basis taking into account the amount outstanding and the rate of interest applicable.
(ii) Interest on deposits received for specific purpose are accounted as income under Restricted funds.

i. Employee Benefits

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.

Other employee benefits

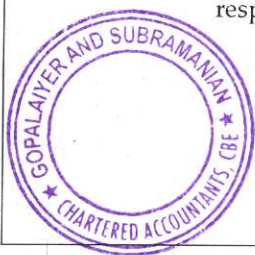
The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period when the employee renders the service.

j. Taxation

Current tax is computed as per the prevailing tax laws as per Income tax act 1961 and deferred tax calculation is not applicable.

k. 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.

(3) ACCOUNTING STANDARDS APPLICABILITY, COMPLIANCE AND DISCLOSURES

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. 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.

AS-1 Disclosure of Accounting Policies

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

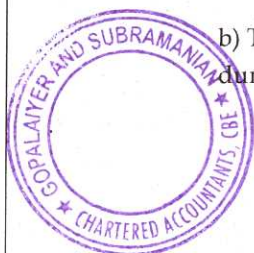
For the year under report and comparative year presented, this standard is not applicable in its entirety as per the applicability of Accounting Standards prescribed by ICAI.

AS-4 Contingencies and Events occurring after Balance Sheet Date

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

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

- A) Life membership fee received is accounted as income.
- B) Interest receipts are accounted on accrual method on a time proportion basis taking into account the amount outstanding and the rate of interest applicable.
- C) The break-up of Revenue is disclosed in the Statement of Income and Expenditure.

AS-10 Property, Plant and Equipment

Property, Plant and Equipment are accounted, at cost less depreciation. Please refer sub-note (d) "Property Plant and Equipment" under Note - 2 of the Financial Statements - Significant Accounting Policies for the measurement basis adopted. Please refer sub-note (i) "Depreciation" under Note - 2 of the Financial Statements - Significant Accounting Policies for depreciation method used, the useful life/depreciation rate used.

Particulars	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
a. Reconciliation of carrying amount as at the beginning and end of the year is disclosed in Note - 5 to Financial Statements.	Nil	Nil
b. Restrictions on Title of PPE	Nil	Nil
c. PPE pledged as security for liabilities (WDV)	Nil	Nil
d. Expenditure recognized in the carrying amount of an item of PPE in the course of construction	Nil	Nil
e. Contractual Commitments for acquisition of PPE	Nil	Nil
f. Amount of compensation from Third Parties for items of PPE that were impaired, lost or given up, that is included in Statement of Income and Expenditure	Nil	Nil
g. Amount of PPE retired from active use & held for disposal 1,500,000	Nil	Nil



AS-11 The Effects of changes in Foreign Exchange Rates

During the year under report and comparative year presented, the effects of foreign exchange rates on the transactions have been properly disclosed in the financial statements.

AS-12 Accounting for Government Grants

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.

AS-13 Accounting for Investments

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

AS-15 Employee Benefits

Particulars	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Post Employment Benefits	Nil	Nil
Other Long Term Employee Benefits	Nil	Nil
Termination Benefits	Nil	Nil

AS-16 Borrowing Costs

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

AS-17 Segment Reporting

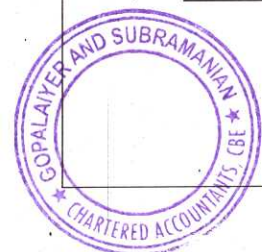
For the year under report and comparative year presented, this standard is not applicable.

AS-18 Related Party Disclosures

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

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 disclosures stipulated therein is not applicable 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

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

For Gopalaiyer and Subramanian
Chartered Accountants
FRN: 000960S



S Kasi Viswanathan
Partner
Membership No. 26975
Place : Coimbatore
Date : 08/09/2025

For and on behalf of the Executive Committee



President



Secretary



Treasurer.