

BALANCE SHEET AS ON 31.03.2018

Particulars	Sch .No	3/31/2018
I. EQUITY AND LIABILITIES		
(1) SHAREHOLDER'S FUNDS		
(A) SHARE CAPITAL	1	92,401,000
(B) RESERVES AND SURPLUS	2	80,124,520
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT		
(3) NON-CURRENT LIABILITIES		
(A) LONG-TERM BORROWINGS	3	93,261,792
(B) OTHER LONG TERM LIABILITIES		-
(C) DEFERRED TAX LIABILITIES (NET)		-
(D) CREDITORS FOR CAPITAL GOODS		6,858,394
(4) CURRENT LIABILITIES		
(A) SHORT TERM BORROWINGS	4	24,608,750
(B) TRADE PAYABLES	5	181,105
(C) OTHER CURRENT LIABILITIES	6	667,337
(D) SHORT-TERM PROVISIONS	7	3,370,438
TOTAL EQUITY & LIABILITIES		301,473,337
II. ASSETS		
(1) NON-CURRENT ASSETS		
(A) FIXED ASSETS		
(i) GROSS BLOCK	8	227,361,673
(II) DEPRECIATION		5,924,348
(III) NET BLOCK		221,437,326
(B) DEFERRED TAX ASSETS (NET)		-
(C) LONG TERM LOANS AND ADVANCES	9	5,866,983
(D) OTHER NON-CURRENT ASSETS	10	217,503
(2) CURRENT ASSETS		
(A) FEES & TRADE RECEIVABLES	11	61,314,587
(B) CASH AND CASH EQUIVALENTS	12	22,729,596
(C) SHORT-TERM LOANS AND ADVANCES	13	1,641,309
TOTAL ASSETS		301,473,337

NOTES TO ACCOUNTS

SCHEDULES REFERRED TO ABOVE AND NOTES ATTACHED THERE TO FORM AN INTEGRAL PART OF BALANCE SHEET THIS IS THE BALANCE SHEET REFERRED TO IN OUR REPORT OF EVEN DATE.

FOR RATHINAM ARUMUGAM RESEARCH AND EDUCATIONAL FOUNDATION

AS PER MY REPORT OF EVEN DATE

Madan A Sendhil

MADAN A SENDHIL
DIRECTOR
DIN:01710920

SHIMA SENDHIL
DIRECTOR
DIN:00538290

FOR SPP & CO
CHARTERED ACCOUNTANTS

S. Prabhu

PLACE : COIMBATORE
DATE : 03.09.2018

S.PRABHU, PARTNER
M.NO.213598

For Rathinam Group of Institution

S. S. S. S.
Chief Finance Officer

S P P & Co
CHARTERED ACCOUNTANTS
No. 27/9, " NIVEDH VIKAS"
Pankaja Mill Road, Puliakulam,
Coimbatore - 641 045.

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2018

Sr. No	Particulars	Sch. No.	31-03-2018
I	REVENUE FROM OPERATIONS	14	10,11,21,819
II	II. TOTAL REVENUE		10,11,21,819
III	DIRECT EXPENSES	15	1,62,10,268
	EMPLOYEE BENEFIT EXPENSE	16	4,01,98,800
	FINANCIAL COSTS	17	67,66,403
	DEPRECIATION AND AMORTIZATION EXPENSES	18	59,24,348
	OTHER ADMINISTRATIVE EXPENSES	19	2,22,10,433
	II. TOTAL EXPENSES		9,13,10,251
IV	EXCESS OF INCOME OVER EXPENDITURE	(II-III)	98,11,567
V	EXCEPTIONAL ITEMS		
VI	SURPLUS BEFORE EXTRAORDINARY ITEMS AND TAX (IV - V)		98,11,567
VII	EXTRAORDINARY ITEMS		
VIII	SURPLUS BEFORE TAX (VI - VII)		98,11,567
IX	TAX EXPENSE: (1) CURRENT TAX (2) DEFERRED TAX		-
X	SURPLUS(DEFICIT) FROM THE PERIOD FROM CONTINUING OPERATIONS	(VIII-IX)	98,11,567
XI	SURPLUS/(DEFICIT) FROM DISCONTINUING OPERATIONS		
XII	TAX EXPENSE OF DISCOUNTING OPERATIONS		
XIII	SURPLUS/(DEFICIT) FROM DISCONTINUING OPERATIONS		-
XIV	SURPLUS/(DEFICIT) FOR THE PERIOD (X + XIII)		98,11,567
XV	EARNING PER EQUITY SHARE: (1) BASIC (2) DILUTED		1.06
SCHEDULES REFERRED TO ABOVE AND NOTES ATTACHED THERE TO FORM AN INTEGRAL PART OF INCOME & EXPENDITURE STATEMENT .THIS IS THE INCOME & EXPENDITURE STATEMENT REFERRED TO IN OUR REPORT OF EVEN DATE			

FOR RATHINAM ARUMUGAM RESEARCH AND EDUCATIONAL FOUNDATION

AS PER MY REPORT OF EVEN DATE

Madan A Sendhil *Shima Sendhil*

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Schedule : 1 Share Capital
Schedule To Balance Sheet as on 31.3.2018

Authorised	31.03.2018	31.03.2017
100,00,000 Equity shares of Rs.10/- each (Rs.10/- each)	10,00,00,000	10,00,00,000

Issued and Subscribed and fully paid up

92,40,100 Equity shares of Rs 10 /- each (Rs 10/-) fully paid up	9,24,01,000	9,24,01,000
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The company has only one class of shares referred to as shares is entitled to one vote per share held equity shares having a per value of Rs 10 each holder of equity

The dividend recommended (if any) on the equity shares by the board of directors is subject share holders. to the approval of the Shareholders in Ensuing Annual General Meeting, Except in case of interim dividend.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company after distribution of all preferential amounts.

The distribution will be proposition to the number of equity shares held by the shareholders.

Reconciliation of number of shares	31.03.2018		31.03.2017	
	No of Shares	Rs	No of Shares	Rs
Balance as at the beginning of the previous year	92,40,100	9,24,01,000	92,40,100	9,24,01,000
Add : Shares issued during the year	-	-	-	-
Balance as at the end of the year	92,40,100	9,24,01,000	92,40,100	9,24,01,000

Note

Neither shares are reserved for issue under options nor have securities been issued, which are convertible into equity / preference shares in future as on the date of balance sheet.

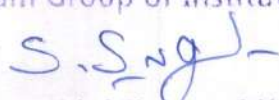
Details of shares held by shareholders, holding more than 5 % of the aggregate shares in the company

S.No	Name of the Shareholders	No of Shares	% Holding
1	Madan A Sendhil	4539075	49.12%
2	Shima Sendhil	4285025	46.37%


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For Rathinam Group of Institution


 Chief Finance Officer

RATHINAM TECHNICAL CAMPUS (A UNIT OF RARE FOUNDATION)
Schedules Forming Integral Part of the Balance Sheet as at 31.03.2018

SCHEDULE : 2 RESERVE & SURPLUS

Sr. No	Particulars	RATHINAM
		TECHNICAL CAMPUS
	Surplus (Profit & Loss Account)	
I)	Balance brought forward from previous year	7,03,12,953.00
II)	Less: Tax on Regular Assessment Paid	
III)	Add: Profit for the period	98,11,567.24
	Total	8,01,24,520.24

SCHEDULE : 3 LONG TERM BORROWINGS

Sr. No	Particulars	RATHINAM
		TECHNICAL CAMPUS
I)	Term Loan	
	- Building Term Loan	9,25,78,326.24
	- Vehicle loan	-
	HDFC Tata Winger	4,68,428.83
	Kodak Loan Tempo Traveller	2,15,037.00
	KVB Ertiga Loan	
	- Computer Term Loan	
II)	Student Refund Amount	
	Total	9,32,61,792.07

SCHEDULE : 4 SHORT TERM BORROWINGS

Sr. No	Particulars	RATHINAM
		TECHNICAL CAMPUS
I)	Loan Repayable on Demand	
	- From Bank	2,15,08,750.21
	From Directors and Related Parties	31,00,000.00
	Total	2,46,08,750.21

SCHEDULE : 5 SUNDRY CREDITORS

Sr. No	Particulars	RATHINAM
		TECHNICAL CAMPUS
I)	Sundry Creditors for expenses	1,81,105.00
	Total	1,81,105.00

SCHEDULE : 5 SUNDRY CREDITORS-CAPITAL GOODS

Sr. No	Particulars	RATHINAM
		TECHNICAL CAMPUS
II)	Sundry Creditors for Capital Goods	68,58,394.44
	Advance for Capital goods	
	Total	68,58,394.44

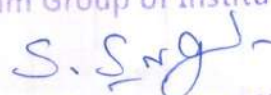
SCHEDULE : 6 OTHER CURRENT LIABILITIES

Sr. No	Particulars	RATHINAM
		TECHNICAL CAMPUS
II)	Building Security Deposit	-
III)	Scholarship payable	6,67,337.00
IV)	Other Payables	-
	Total	6,67,337.00


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RATHINAM TECHNICAL CAMPUS (A UNIT OF RARE FOUNDATION)
Schedules Forming Integral Part of the Balance Sheet as at 31.03.2018

SCHEDULE : 7 SHORT TERM PROVISIONS

Sr.No	Particulars	RATHINAM TECHNICAL CAMPUS
	Provision For Employees Benefit	
I)	Salary & PF Payable	28,47,621.00
II)	Professional tax payable	1,19,688.00
III)	Continuity Deduction	1,22,127.00
II)	TDS payable	2,81,002.00
III)	Service Tax and Cess Payable	-
	Total	33,70,438.00


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For Rathinam Group of Institution


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RATHINAM TECHNICAL CAMPUS (A UNIT OF RARE FOUNDATION)

SCHEDULE : 8 FIXED ASSETS

Sr.No	Particulars	RATHINAM TECHNICAL CAMPUS
I)	Opening	212,627,960
	Additions	14,733,714
	Less: Depreciation	5,924,345
	Total	221,437,329

SCHEDULE : 9 LONG TERM LOANS AND ADVANCES

Sr.No	Particulars	RATHINAM TECHNICAL CAMPUS
I)	Security Deposit	7,328,463
II)	Branch/ Division transfer	13,195,446
	Total	5,866,983

SCHEDULE : 10 OTHER NON CURRENT ASSETS

Sr.No	Particulars	RATHINAM TECHNICAL CAMPUS
I)	Preliminary expenses not written off	
II)	Deferred Revenue expenses	
III)	Investment	217,503
	Total	217,503

SCHEDULE : 11 TRADE & FEES RECIEVABLES

Sr.No	Particulars	RATHINAM TECHNICAL CAMPUS
I)	Secured, Considered Good :	1,295,000
II)	Fees Receivable	60,019,587
	Total	61,314,587

SCHEDULE : 12 CASH & CASH EQUIVALENT

Sr.No	Particulars	RATHINAM TECHNICAL CAMPUS
I)	Cash-in-Hand	
	Cash Balance	499,071
	Sub Total (I)	499,071
II)	Bank Balance	22,230,525
	Sub Total (II)	22,230,525
	Total [I+II]	22,729,596

SCHEDULE :13 SHORT TERMS LOANS AND ADVANCES

Sr.No	Particulars	RATHINAM TECHNICAL CAMPUS
I)	Secured, Considered Good	-
II)	Unsecured, Considered Good	-
III)	Doubtful	-
IV)	Others	
	Advance Recoverable in cash or in kind or for value to be considered good	
	Advance to Suppliers	448,446
	Other Short term loans & advances	1,192,863
	Total	1,641,309

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For Rathinam Group of Institution
S. S. S. S. S.
 Chief Finance Officer



RATHINAM TECHNICAL CAMPUS (A UNIT OF RARE FOUNDATION)
RATHINAM SOFTWARE PARK, POLLACHI MAIN ROAD, EACHANARI, COIMBATORE - 641 021

SCHEDULE : 14 DIRECT INCOMES

Sr.No	Particulars	RATHINAM
		TECHNICAL CAMPUS
1	Application, Registration and Admission Fees	1,442,500.00
2	Transport Collection	1,154,395.00
3	Discount Received	
4	Exam Fee & Consordium fees	4,166,063.00
5	FD Interest	178,731.00
6	Books & Material, Uniform and Cocurricular Fees	4,423,246.02
7	Hostel and Food Court Collection	34,784,224.00
8	Research & Consultancy Charges Received	2,367,053.00
9	Tuitions Fees and Term Fees Collections	52,025,556.70
10	Breakage & Fine	580,049.78
	TOTAL	101,121,818.50

SCHEDULE : 15 DIRECT EXPENSES

Sr.No	Particulars	RATHINAM
		TECHNICAL CAMPUS
1	Academic and Liasioning Expenses	774,127.00
2	Application and Admission Expense	2,833,847.00
3	Building, hostel & Bus Rent	
4	Power & fuel expenses	
5	Events and Function Expenses	614,986.39
6	Hostel & Food Expenses -Including Scholarship student	4,159,815.00
7	FDP & SDP / Placement	597,028.00
8	Students Books & Matrials Reimbursement	3,215,763.27
10	Exam Practical & Theory expenses	3,904,099.00
11	Rewards and Recognition	110,602.00
	TOTAL	16,210,267.66

SCHEDULE : 16 EMPLOYMENT BENEFIT EXPENSES

Sr.No	Particulars	RATHINAM
		TECHNICAL CAMPUS
1	Salaries, Bonus, PF	40,085,637.17
2	Staff Welfare expenses	113,163.00
	TOTAL	40,198,800.17

SCHEDULE : 17 FINANCIAL COST

Sr.No	Particulars	RATHINAM
		TECHNICAL CAMPUS
1	Interest Paid to OD	318,424.00
2	Bank Charges & Loan Processing	124,558.76
3	Interest Paid Vehicle term loans	98,211.36
4	Interest paid to Building term loans	6,225,208.88
	Total	6,766,403.00

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SCHEDULE : 18 DEPRECIATION & AMORTISED COST

Sr.No	Particulars	RATHINAM
		TECHNICAL CAMPUS
1	Depreciation	5,924,347.75
2	Preliminary Expenses W/O	
	Total	5,924,347.75

SCHEDULE : 19 ADMINISTRATIVE EXPENSES

Sr.No	Particulars	RATHINAM
		TECHNICAL CAMPUS
1	Advertisement and Promotion Expenses	911,628.81
2	Audit Fees	
3	Consultancy and Professional Charges	806,200.00
4	Management Scholarship Amount	3,262,000.00
5	Insurance & tax	668,108.00
6	Internet and Telephone Expenses	381,989.00
7	Legal & documentation charges	
8	FDP Expenses	181,050.00
9	Postage & Telegram	19,348.00
10	Printing & Stationery Expenses	516,804.06
11	Water and Other Refreshment Expense	76,735.00
12	Maintenance expenses	7,172,497.00
13	NSS- Activity Expenses	11,580.00
14	Travelling and Conveyance	739,530.81
15	Add on course Expenses	460,170.00
16	Technology Upgradation & R&D Expenses	40,400.00
17	General Expenses	21,900.00
18	ERP Development expenses	157,800.00
19	Books & Periodicals (library Books)	1,530,247.00
11	Transport Expenses	5,252,445.00
	Total	22,210,432.68

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