

PROVISIONAL BALANCE SHEET AS ON 31.03.2022

Particulars	Sch. No	31.03.2022
A. EQUITY AND LIABILITIES		
(1) SHAREHOLDERS' FUNDS		
(A) SHARE CAPITAL	1	92,401,800
(B) RESERVES AND SURPLUS	2	163,323,107
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT		
(3) NON-CURRENT LIABILITIES		
(A) FINANCIAL LIABILITIES		
(I) LONG-TERM BORROWINGS	3	67,342,377
(B) OTHER LONG TERM LIABILITIES		
(C) DEFERRED TAX LIABILITIES (NET)		
(D) CREDITORS FOR CAPITAL GOODS		
(4) CURRENT LIABILITIES		
(A) FINANCIAL LIABILITIES		
(I) SHORT TERM BORROWINGS	4	1,756,624
(II) TRADE PAYABLES	5	3,097,757
(B) OTHER CURRENT LIABILITIES	6	1,603,200
(C) SHORT-TERM PROVISIONS	7	178,270,993
TOTAL EQUITY & LIABILITIES		506,595,057
B. ASSETS		
(1) NON-CURRENT ASSETS		
(A) PROPERTY, PLANT AND EQUIPMENT		
(i) GROSS BLOCK	8	541,893,192
(ii) DEPRECIATION		47,679,010
(iii) NET BLOCK		594,212,173
(B) DEFERRED TAX ASSETS (NET)		
(2) FINANCIAL ASSETS		
(A) LONG TERM LOANS AND ADVANCES	9	9,208,686
(B) OTHER NON-CURRENT ASSETS	10	-
(3) CURRENT ASSETS		
(A) FINANCIAL ASSETS		
(I) DEBTS & TRADE RECEIVABLES	11	4,716,040
(II) CASH AND CASH EQUIVALENTS	12	97,952
(B) SHORT-TERM LOANS AND ADVANCES	13	911,605
TOTAL ASSETS		506,006,464

509,593

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.

AS PER MY REPORT OF EVEN DATE
FOR SPI & CO

[Signature]
 CA SRIJANU
 PARTNER
 M.No: 213598
 PLACE: COIMBATORE

FOR RATHINAM AROMUGAM RESEARCH AND
 EDUCATIONAL FOUNDATION

[Signature]
 MADAN A SENOJAL
 DIRECTOR
 DIN:01750920

[Signature]
 SHIMA SENOJAL
 DIRECTOR
 DIN:00530290

RATHINAM ARUNUGAM RESEARCH & EDUCATIONAL FOUNDATION
 RATHINAM TECHNICAL CAMPUS - UNIT
 RATHINAM SOFTWARE PARK, POLLACHI MAIN ROAD, ZACHANARI, COIMBATORE - 641 021
 (A Company incorporated under Section 8 of the Companies Act 2013)

PROVISIONAL INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2022

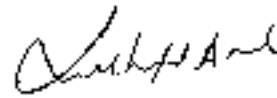
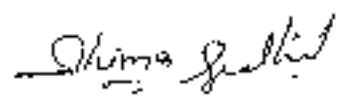
Sr. No.	Particulars	Sch. No.	31.03.2022
I	REVENUE FROM OPERATIONS	14	115,137,655
II	II. TOTAL REVENUE		115,137,655
III	DIRECT EXPENSES	15	15,613,669
	EMPLOYEE BENEFIT EXPENSE	16	44,554,158
	FINANCIAL COSTS	17	5,517,925
	DEPRECIATION AND AMORTIZATION EXPENSES	18	14,760,277
	OTHER ADMINISTRATIVE EXPENSES	19	14,071,707
	II. TOTAL EXPENSES		94,517,637
IV	EXCESS OF INCOME OVER EXPENDITURE	(II-III)	20,620,018
V	EXCEPTIONAL ITEMS		
VI	SURPLUS BEFORE EXTRAORDINARY ITEMS AND TAX (IV - V)		20,620,018
VII	EXTRAORDINARY ITEMS		
VIII	SURPLUS BEFORE TAX (VI - VII)		20,620,018
IX	TAX EXPENSE: (1) CURRENT TAX (2) DEFERRED TAX		
X	SURPLUS/(DEFICIT) FROM THE PERIOD FROM CONTINUING OPERATIONS	(VIII-IX)	20,620,018
XI	SURPLUS/(DEFICIT) FROM DISCONTINUING OPERATIONS		
XII	TAX EXPENSE OF DISCONTINUING OPERATIONS		
XIII	SURPLUS/(DEFICIT) FROM DISCONTINUING OPERATIONS		
XIV	SURPLUS/(DEFICIT) FOR THE PERIOD (X + XIII)		20,620,018
XV	EARNING PER EQUITY SHARE: (1) BASIC (2) DILUTED		2.23

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

AS PER MY REPORT OF EVEN DATE
FOR SPP & CO

FOR RATHINAM ARUNUGAM RESEARCH
AND


S. PRASHU
PARTNER
M No: 227598
PLACE: COIMBATORE
DATE: 02.11.2021

MADAN A SENGHIL
DIRECTOR
DIN:01710920

SHIMA SENGHIL
DIRECTOR
DIN:00538290

Schedule : 1 Share Capital
Schedule To Balance Sheet as on 31.3.2022

Authorized	31.03.2022	31.03.2020
100,00,000 Equity shares of Rs.10/- each (Rs.10/- each)	100,000,000	100,000,000

Issued and Subscribed and Fully paid up	31.03.2022	31.03.2020
92,40,100 Equity shares of Rs 10 /- each (Rs 10/-) fully paid up	92,401,000	92,401,000

The company has only one class of shares referred to as shares is entitled to one vote per share held equity shares having a par 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 proportion to the number of equity shares held by the shareholders.

Date of number of shares	31.03.2022		31.03.2021	
	No of Shares	Rs	No of Shares	Rs
Balance as at the beginning of the previous year	9,240,100	92,401,000	9,240,100	92,401,000
Add : Shares Issued during the year	-	-	-	-
Balance as at the end of the year	9,240,100	92,401,000	9,240,100	92,401,000

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

Name of the Shareholders	No of Shares	% Holding
Madan A Senthil	4,539,075	49.12%
Shilpa Senthil	4,205,025	46.37%

RATHINAM DRUGS AND CHEMICALS & EDUCATIONAL FOUNDATION
 RATHINAM TECHNICAL CAMPUS - UNIT
 RATHINAM SOFTWARE PARK, POLLAICHINAI MAIN ROAD, EACCHANARU, CHENNAI - 601 021
 (A Company Incorporated under Section 8 of the Companies Act 2013)

SCHEDULE : 2 RESERVE & SURPLUS

Sr. No	Particulars	RATHINAM	
		TECHNICAL CAMPUS	31.03.2022
	Surplus (Profit & Loss Account)		
I)	Balance brought forward from previous year	141,703,089	141,703,089
II)	Less: Tax on Regular Assessment Paid		
III)	Add: Profit for the period	20,620,018	20,620,018
	Total	162,323,107	162,323,107

SCHEDULE : 3 LONG TERM BORROWINGS

Sr. No	Particulars	RATHINAM	
		TECHNICAL CAMPUS	31.03.2022
I)	Term Loan		
	- Building Term Loan	67,142,377	67,142,377
II)	- Vehicle Loan		
	Total	67,142,377	67,142,377

SUNDY CREDITORS-CAPITAL GOODS

Sr. No	Particulars	RATHINAM	
		TECHNICAL CAMPUS	31.03.2022
I)	Sundry Creditors for Capital Goods		
	Total		

SCHEDULE : 4 SHORT TERM BORROWINGS

Sr. No	Particulars	RATHINAM	
		TECHNICAL CAMPUS	31.03.2022
I)	Loan Repayable on Demand		
	From Bank		
	From Related Parties	1,756,624	1,756,624
	Total	1,756,624	1,756,624

SCHEDULE : 5 SUNDY CREDITORS

Sr. No	Particulars	RATHINAM	
		TECHNICAL CAMPUS	31.03.2022
I)	Sundry Creditors for expenses	3,097,757	3,097,757
II)	Sundry creditors -project		
	Total	3,097,757	3,097,757

SCHEDULE 6 OTHER CURRENT LIABILITIES

Sr. No	Particulars	RATNAMAM	31.03.2022
		TECHNICAL CAMPUS	
I)	Building Security Deposit		
II)	Advance from Customers	358,200.00	358,200
III)	Other Payables	1,245,000.00	1,245,000
	Total	1,603,200	1,603,200

SCHEDULE 7 SHORT TERM PROVISIONS

Sr. No	Particulars	RATNAMAM	31.03.2022
I)	Salary & PF Payable	3,011,930	3,011,930
II)	Other Payables	495,630	495,630
	Total (a)	3,507,560	3,507,560
I)	HDFC BANK - DD (B)	174,763,945	174,763,945
	Total	178,270,993	178,270,993

RATHINAM ARUMUGAM RESEARCH & EDUCATIONAL FOUNDATION
 RATHINAM TECHNICAL CAMPUS- UNIT
 RATHINAM SOFTWARE PARK, POLLACHI MAIN ROAD, EACHANARI, COIMBATORE - 641 022
 (A Company incorporated under Section 8 of the Companies Act, 2013)

SCHEDULE : 9 LONG TERM LOANS AND ADVANCES

Sr. No	Particulars	RATHINAM	TOTAL
		TECHNICAL CAMPUS	31.03.2022
1)	Security Deposit	7,684,518	7,684,518
2)	Loans and advances	1,524,168	1,524,168
	Total	9,208,686	9,208,686

SCHEDULE : 10 OTHER NON CURRENT ASSETS

Sr. No	Particulars	RATHINAM	TOTAL
		TECHNICAL CAMPUS	31.03.2022
1)	Investment	-	-
	Total	-	-

SCHEDULE : 11 TRADE & DEBS RECEIVABLES

Sr. No	Particulars	RATHINAM	TOTAL
		TECHNICAL CAMPUS	31.03.2022
1)	Secured, Considered Good:		
2)	Fees & Other Receivable	1,716,048.00	1,716,048
	Total	1,716,048	1,716,048

SCHEDULE : 12 CASH & CASH EQUIVALENT

Sr. No	Particulars	RATHINAM	TOTAL
		TECHNICAL CAMPUS	31.03.2022
1)	Cash-in-Hand		
	Cash Balance	37,952	37,952
	Sub Total (1)	37,952	37,952
	Total (1+2)	37,952	37,952

SCHEDULE : 13 SHORT TERM LOANS AND ADVANCES

Sr. No	Particulars	RATHINAM	TOTAL
		TECHNICAL CAMPUS	31.03.2022
1)	Others		
	Advance to Suppliers	911,605	911,605
	Other Short term loans & advances		
	Total	911,605	911,605

RATHINAM ARIYINGAM RESEARCH & EDUCATIONAL FOUNDATION
 RATHINAM TECHNICAL CAMPUS-UNIT
 RATHINAM SOFTWARE PARK, JUELLAMZHIKURU ROAD, EAZHIANARI, COIMBATORE - 641 021

SCHEDULE: 14 THIRDT (INDOMES)

Sr. No	Particulars	RATHINAM	
		TECHNICAL CAMPUS	31.03.2022
1	Application, Registration and Admission Fees	2,091,380	2,051,350
2	Transport Collection	1,347,500	1,347,500
3	Income Received	89,741	89,741
4	Exam Fee, Examination fees & other fees	4,160,452	4,160,452
5	ED Interest		
6	Books & Material reimbursement Uniform and Computer Fee	3,067,532	3,067,532
7	Hostel and Food Court Collection	9,814,142	9,814,142
8	Research consultancy & Infrastructure Utilisation Charges	2,190,634	2,190,634
9	Tuition Fees and Tuition Fees Collection	90,251,724	90,251,724
10	Alumni Fee Collection	524,500	524,500
	TOTAL	115,137,655	115,137,655

SCHEDULE: 15 DIRECT EXPENSES

Sr. No	Particulars	RATHINAM	
		TECHNICAL CAMPUS	31.03.2022
1	Academic and Training Expenses	4,020,476	4,020,476
4	Events and Functions Expenses	2,610,038	2,610,038
5	Hostel & Food Expenses Including Scholarship student	109,624	109,624
6	FDP & SOP / Placement	897,051	897,051
7	Students Books, Uniform & Material	1,394,877	1,394,877
8	Exam Practical & Theory expenses	2,770,058	2,770,058
9	Transport Expenses	1,903,414	1,903,414
11	Fee Collection and Management, Scholarship COVID 19 Waived Fees	2,109,321	2,109,321
	TOTAL	15,613,669	15,613,669

SCHEDULE: 20 EMPLOYMENT BENEFIT EXPENSES

Sr.No	Particulars	RATHINAM	
		TECHNICAL CAMPUS	31.03.2022
1	Interest, Bonus, PF	44,182,158	44,182,158
2	Staff Welfare expenses	72,012	72,012
	TOTAL	44,554,158	44,554,158

RATHINAM ARUMUGAM RESEARCH & EDUCATIONAL FOUNDATION
 RATHINAM TECHNICAL CAMPUS -A/ST
 RATHINAM SOFTWARE PARK, POLIACHI MAIN ROAD, BACCHANARI, COIMBATORE - 641 021
 SCHEDULE - 17 FINANCIAL COST

Sr.No	Particulars	RATHINAM	
		TECHNICAL CAMPUS	31.03.2022
1	Interest Paid to OD		
2	Bank Charges & Loan Processing	120,052	120,052
3	Interest Paid Vehicle term loans	2,450	2,450
4	Interest paid to Utilising term loans	5,395,424	5,395,424
5	Interest- Eiriga		
	Total	5,517,926	5,517,926

SCHEDULE : 18 DEPRECIATION & AMORTISED COST

Sr.No	Particulars	RATHINAM	
		TECHNICAL CAMPUS	31.03.2022
1	Depreciation	14,760,177	14,760,177
	Total	14,760,177	14,760,177

SCHEDULE : 19 ADMINISTRATIVE EXPENSES

Sr.No	Particulars	RATHINAM	
			31.03.2022
1	Advertisement and Promotion Expenses	6,817,211	6,817,211
2	Audit Fees	180,000	180,000
3	Library Books	1,772,647	1,772,647
4	Insurance & tax	115,799	115,799
5	Internet and Telephone Expenses	273,561	273,561
6	Postage & Telegram	18,564	18,564
7	Printing & Stationery Expenses	589,717	589,717
8	Water and Other Refreshment Expense	172,473	172,473
9	Repairs and Maintenance	2,027,045	2,027,045
10	Travelling and Conveyance	392,395	392,395
12	General Expenses	5,600	5,600
13	Donation		
14	EB, DG-Diesel & Power Payment	1,625,656	1,625,656
16	Journals and Periodicals	80,236	80,236
	Total	14,071,707	14,071,707