RMK COLLEGE OF ENGINEERING & TECHNOLOGY

Balance Sheet as at 31-03-2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	**EQUITY AND LIABILITIES**			
1	**Owners' Funds**			
(a)	Owners' Capital Account	3	15,37,26,837	7,30,05,918
(b)	Reserves and surplus	4	3,47,33,594	3,47,33,594
			18,84,60,431	10,77,39,512
2	**Non-current liabilities**			
(a)	Long-term borrowings	5	2,54,08,460	4,97,94,489
(b)	Deferred tax liabilities (Net)	6	-	-
(c)	Other long-term liabilities	7	1,46,73,000	1,47,55,000
(d)	Long-term provisions	8	-	-
			4,00,81,460	6,45,49,489
3	**Current liabilities**			
(a)	Short-term borrowings	5	21,36,96,031	23,45,46,427
(b)	Trade payables	9	48,76,163	42,72,255
(c)	Other current liabilities	10	2,44,13,551	1,63,14,958
(d)	Short-term provisions	8	-	-
			24,29,85,745	25,51,33,640
	Total		**47,15,27,635**	**42,74,22,640**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	11	36,53,15,136	35,68,21,111
(ii)	Intangible assets	11	-	-
(iii)	Capital work in progress	11	5,06,05,703	1,72,75,199
(iv)	Intangible asset under development	11	-	-
(b)	Non-current investments	12	-	-
(c)	Deferred tax assets (Net)	6	-	-
(d)	Long Term Loans and Advances	13	-	-
(e)	Other non-current assets	14	39,74,546	39,11,031
			41,98,95,385	37,80,07,341
2	**Current assets**			
(a)	Current investments	12	-	-
(b)	Inventories	15	-	-
(c)	Fee receivables	16	1,43,88,371	1,05,19,292
(d)	Cash and bank balances	17	3,52,24,926	3,10,40,971
(e)	Short Term Loans and Advances	13	20,18,953	78,55,036
(f)	Other current assets	18	-	-
			5,16,32,251	4,94,15,299
	Total		**47,15,27,635**	**42,74,22,640**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

RM KISHORE
(Trustee)

R S MUNIRATHINAM
(Trustee)

SELVAM & SUKU * CHENNAI-600 010 * CHARTERED ACCOUNTANTS

For SELVAM & SUKU
CHARTERED ACCOUNTANTS
Partner

RMK COLLEGE OF ENGINEERING & TECHNOLOGY

Statement of Profit and Loss for the year ended 31-03-2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	19	49,28,80,127	45,28,44,854
II	Other Income	20	13,83,231	8,47,397
III	**Total Income (I+II)**		49,42,63,358	45,36,92,251
IV	**Expenses:**			
(a)	Cost of goods sold		-	-
(b)	Employee benefits expense	21	19,29,09,507	17,32,44,021
(c)	Finance costs	22	30,78,222	8,11,619
(d)	Depreciation and amortization expense	23	5,13,74,778	4,16,65,929
(e)	Other expenses	24	16,61,79,932	18,23,27,697
	Total expenses		**41,35,42,439**	**39,80,49,266**
V	**Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)**		8,07,20,919	5,56,42,985
VI	Exceptional items		-	-
VII	**Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)**		8,07,20,919	5,56,42,985
VIII	Extraordinary Items		-	-
IX	**Profit before, partners' remuneration and tax (VII-VIII)**		8,07,20,919	5,56,42,985
X	Partners' remuneration*			
XI	Profit before tax (IX- X)		8,07,20,919	5,56,42,985
XII	Tax expense:			
(a)	Current tax		-	-
(b)	Excess/ Short provision of tax relating to earlier years			
(c)	Deferred tax charge/ (benefit)	6	-	-
			-	-
XIII	**Profit/(Loss) for the period from continuing operations (IXI-XII)**		8,07,20,919	5,56,42,985
XIVII	Profit/(loss) from discontinuing operations		-	-
XVIII	Tax expense of discontinuing operations		-	-
XIVI	**Profit/(loss) from discontinuing operations (after tax) (XIVII-XVIII)**		-	-
XVII	**Profit/(Loss) for the year (XIII+XIVI)**		8,07,20,919	5,56,42,985
	The accompanying notes are an integral part of the financial statements			

RM KISHORE
(Trustee)

R S MUNIRATHINAM
(Trustee)

SELVAM & SUKU * CHENNAI- 600 010 * CHARTERED ACCOUNTANTS

For SELVAM & SUKU
CHARTERED ACCOUNTANTS

Partner

RMK COLLEGE OF ENGINEERING & TECHNOLOGY

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

(Amount in Rs.)

19	**Revenue from operations**	31 March 2025	31 March 2024
(a)	Sale of products		
(b)	Sale of services - Tution Fees	22,46,15,000	20,56,75,000
(c)	Grants or donations received	8,44,407	15,97,713
(d)	Other operating revenue - Other Fees	26,74,20,720	24,55,72,141
	Revenue from operations (Gross)	49,28,80,127	45,28,44,854
	Less: Excise duty	-	-
	Revenue from operations (Net)	**49,28,80,127**	**45,28,44,854**
20	**Other income**	**31 March 2025**	**31 March 2024**
(a)	Interest income	13,83,231	8,47,397
	Total other income	**13,83,231**	**8,47,397**
21	**Employee benefits expense**	**31 March 2025**	**31 March 2024**
(a)	Salaries, wages, bonus and other allowances	16,46,85,039	14,59,10,263
(b)	Contribution to provident and other funds	72,60,385	73,93,618
(c)	Gratuity expenses	10,93,865	21,62,681
(d)	Staff welfare expenses	1,98,70,218	1,77,77,459
	Total Employee benefits expense	**19,29,09,507**	**17,32,44,021**
22	**Finance cost**	**31 March 2025**	**31 March 2024**
(a)	Interest expense		
(i)	On bank loan		
	Interest on HDFC Loan	17,24,751	-
(ii)	On Other Loan	13,29,972	7,75,817
(b)	Other borrowing costs	-	-
	Bank Charges	23,499	35,802
	Total Finance cost	**30,78,222**	**8,11,619**
23	**Depreciation and amortization expense**	**31 March 2025**	**31 March 2024**
(a)	on tangible assets (Refer note 11)	5,13,74,778	4,16,65,929
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	**5,13,74,778**	**4,16,65,929**
24	**Other Expenses**	**31 March 2025**	**31 March 2024**
(a)	Power and fuel	1,13,34,264	2,17,28,788
(b)	Repairs and maintenance - Building	7,91,994	1,86,889
(c)	Repairs and maintenance - Vehicles	1,11,31,474	1,49,26,053
(d)	Repairs and maintenance - Hostel	2,29,042	6,31,028
(e)	Repairs and maintenance - Others	41,17,632	34,16,320
(f)	Rates and taxes, excluding, taxes on income	5,82,165	6,19,515
(g)	Insurance	1,51,956	1,63,821
(h)	Professional & Consultancy Charges	31,02,452	9,78,406
(i)	Telephone & Internet Charges	21,28,246	18,78,210
(j)	Printing and stationery	31,71,129	35,50,906
(k)	Travelling expenses	9,21,567	2,48,257
(j)	Garden Expenses	4,49,905	9,22,752
(k)	General Expenses	16,83,877	11,18,904
(l)	Mess Expenses	5,85,06,410	7,50,78,619
(m)	College Maintenance	5,43,33,813	5,11,31,307
(n)	Advertisement	42,21,285	-
(o)	College & Sports Day Expenses	74,36,178	19,70,613
(p)	Library Books & Periodicals	10,72,810	9,71,916
(q)	Postage and Telegram	4,419	7,477
(r)	Membership & Subscription	1,77,467	1,95,698
(S)	Research & Development	6,31,847	26,02,218
	Total	16,61,79,932	18,23,27,697

SELVAM & SUKU * CHENNAI-600 010 * CHARTERED ACCOUNTANTS

For Lakshmikanthammal Educational Trust

CHAIRMAN