RMK COLLEGE OF ENGINEERING & TECHNOLOGY

Balance Sheet as at 31-03-2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	**EQUITY AND LIABILITIES**			
1	**Owners' Funds**			
(a)	Owners' Capital Account	3	26,45,81,453	15,37,26,837
(b)	Reserves and surplus	4	3,47,33,594	3,47,33,594
			29,93,15,047	18,84,60,431
2	**Non-current liabilities**			
(a)	Long-term borrowings	5	4,26,35,031	2,54,08,460
(b)	Deferred tax liabilities (Net)	6	-	-
(c)	Other long-term liabilities	7	1,43,48,000	1,46,73,000
(d)	Long-term provisions	8	-	-
			5,69,83,031	4,00,81,460
3	**Current liabilities**			
(a)	Short-term borrowings	5	24,45,39,241	21,36,96,031
(b)	Trade payables	9	48,11,160	48,76,163
(c)	Other current liabilities	10	2,32,71,428	2,44,13,551
(d)	Short-term provisions	8	-	-
			27,26,21,829	24,29,85,745
	Total		**62,89,19,907**	**47,15,27,635**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	11	37,48,62,988	36,53,15,136
(ii)	Intangible assets	11	-	-
(iii)	Capital work in progress	11	17,92,82,345	5,06,05,703
(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	39,74,546
			55,81,19,879	41,98,95,385
2	**Current assets**			
(a)	Current investments	12	-	-
(b)	Inventories	15	-	-
(c)	Fee receivables	16	1,57,23,862	1,43,88,371
(d)	Cash and bank balances	17	5,10,56,405	3,52,24,926
(e)	Short Term Loans and Advances	13	40,19,761	20,18,953
(f)	Other current assets	18	-	-
			7,08,00,028	5,16,32,251
	Total		**62,89,19,907**	**47,15,27,635**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

12/11/25

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 31-03-2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	Revenue from operations	19	58,29,40,870	49,28,80,127
II	Other Income	20	13,76,716	13,83,231
III	**Total Income (I+II)**		58,43,17,586	49,42,63,358
IV	**Expenses:**			
(a)	Cost of goods sold		-	-
(b)	Employee benefits expense	21	22,72,25,743	19,29,09,507
(c)	Finance costs	22	48,82,357	30,78,222
(d)	Depreciation and amortization expense	23	5,36,03,613	5,13,74,778
(e)	Other expenses	24	18,77,51,257	16,61,79,932
	Total expenses		**47,34,62,970**	**41,35,42,439**
V	**Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)**		11,08,54,616	8,07,20,919
VI	Exceptional items		-	-
VII	**Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)**		11,08,54,616	8,07,20,919
VIII	Extraordinary Items		-	-
IX	**Profit before, partners' remuneration and tax (VII-VIII)**		11,08,54,616	8,07,20,919
X	Partners' remuneration*			
XI	Profit before tax (IX- X)		11,08,54,616	8,07,20,919
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)**		11,08,54,616	8,07,20,919
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)**		11,08,54,616	8,07,20,919
	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, 2026

(Amount in Rs.)

19	Revenue from operations	31 March 2026	31 March 2025
(a)	Sale of products		
(b)	Sale of services - Tution Fees	24,96,85,000	22,46,15,000
(c)	Grants or donations received	11,43,600	8,44,407
(d)	Other operating revenue - Other Fees	33,21,12,270	26,74,20,720
	Revenue from operations (Gross)	58,29,40,870	49,28,80,127
	Less: Excise duty	-	-
	Revenue from operations (Net)	**58,29,40,870**	**49,28,80,127**

20	Other income	31 March 2026	31 March 2025
(a)	Interest income	13,76,716	13,83,231
	Total other income	**13,76,716**	**13,83,231**

21	Employee benefits expense	31 March 2026	31 March 2025
(a)	Salaries, wages, bonus and other allowances	19,70,65,455	16,46,85,039
(b)	Contribution to provident and other funds	70,17,074	72,60,385
(c)	Gratuity expenses	2,59,700	10,93,865
(d)	Staff welfare expenses	2,28,83,514	1,98,70,218
	Total Employee benefits expense	**22,72,25,743**	**19,29,09,507**

22	Finance cost	31 March 2026	31 March 2025
(a)	Interest expense		
(i)	On bank loan		
	Interest on HDFC Loan	50,452	17,24,751
(ii)	On Other Loan	35,01,933	13,29,972
(b)	Other borrowing costs	-	-
	Bank Charges	13,29,972	23,499
	Total Finance cost	**48,82,357**	**30,78,222**

23	Depreciation and amortization expense	31 March 2026	31 March 2025
(a)	on tangible assets (Refer note 11)	5,36,03,613	5,13,74,778
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	**5,36,03,613**	**5,13,74,778**

24	Other Expenses	31 March 2026	31 March 2025
(a)	Power and fuel	1,26,54,207	1,13,34,264
(b)	Repairs and maintenance - Building	5,40,346	7,91,994
(c)	Repairs and maintenance - Vehicles	1,29,09,643	1,11,31,474
(d)	Repairs and maintenance - Hostel	9,94,128	2,29,042
(e)	Repairs and maintenance - Others	33,00,170	41,17,632
(f)	Rates and taxes, excluding, taxes on income	5,79,166	5,82,165
(g)	Insurance	1,56,744	1,51,956
(h)	Professional & Consultancy Charges	40,78,135	31,02,452
(i)	Telephone & Internet Charges	28,04,111	21,28,246
(j)	Printing and stationery	44,60,501	31,71,129
(k)	Travelling expenses	14,87,936	9,21,567
(j)	Garden Expenses	3,03,630	4,49,905
(k)	General Expenses	27,96,250	16,83,877
(l)	Mess Expenses	6,82,28,846	5,85,06,410
(m)	College Maintenance	5,70,38,588	5,43,33,813
(n)	Advertisement	39,74,163	42,21,285
(o)	College & Sports Day Expenses	77,36,690	74,36,178
(p)	Library Books & Periodicals	11,34,511	10,72,810
(q)	Postage and Telegram	8,302	4,419
(r)	Membership & Subscription	14,81,089	1,77,467
(S)	Research & Development	10,84,101	6,31,847
	Total	18,77,51,257	16,61,79,932

SELVAM & SUKU * CHENNAI-600 010 * CHARTERED ACCOUNTANTS

For Lakshmikanthammal Educational Trust

CHAIRMAN