

INDEPENDENT AUDITOR'S REPORT

TO

THE MEMBERS OF SCOTT CHRISTIAN HIGHER SECONDARY SCHOOL ALUMINI ASSOCIATION,

We have audited the accompanying financial statements of **M/s. SCOTT CHRISTIAN HIGHER SECONDARY SCHOOL ALUMINI ASSOCIATION**, which comprises the Balance sheet as at 31st March 2026, the Statement of Income and Expenditure Account and the Receipts and Payments Account for the year ended as on that date annexed thereto. These Financial Statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We state that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- In our opinion, the Society has kept proper books of accounts as required by law, so far as it appears from our examination of those books.
- The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of account.
- In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet, Income and Expenditure Account and Receipts and Payments Account give a true and fair view in conformity with the accounting principles generally accepted in India: -



No. 5, Lakshmiapuram 1st Street, Deivasigamani Road (Near Music Academy), Royapettah, Chennai - 600 014.
Tell : +91-44-2811 6003-4 / 2811 1712, 76670 34935, E-mail : info@ajohnmoris.com, Website : www.ajohnmoris.com

Branches: Ahmedabad | Bengaluru | Bhubaneswar | Chittoor | Coimbatore | Delhi | Erode | Guwahati | Hyderabad | Itanagar | Jharkand | Kochi | Kolkata | Madurai | Mumbai | Nagercoil | Nagpur | Surat | Thrissur | Tirunelveli | Tiruppur | Tiruchirappalli | Trivandrum | Tuticorin | Visakhapatnam.

1. In the case of the Balance Sheet, of the Statement of Affairs of the society as at 31st March 2026 and
2. In the case of the Income and Expenditure Account of the Excess of Income over Expenditure of the society for the year ended on that date.
3. In the case of the Receipts and Payments Account, all the Receipts and Payments of the said society for the year ended on that date.

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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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

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are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity 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.

For A. John Moris & Co.

Chartered Accountants

FRN: 007220S



S. Murali Kannan

Partner

M.No 211698

UDIN: 26211698UDMIJB4170

Place: Chennai

Date: 16.07.2026

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Thrissur | Tirunelveli | Tiruppur | Tiruchirappalli | Trivandrum | Tuticorin | Visakhapatnam.**

Assessee's Name	SCOTT CHRISTIAN HIGHER SECONDARY SCHOOL ALUMINI ASSOCIATION	Status	AOP
Date of Formation	05.04.2025	P.A.N No.	ACQA50987F
Nature of Activity	Educational	IT Jurisdiction	WARD 1, NAGERCOIL/
Address	108 Joshua Street, Nagercoil, Agastheeswaram Taluk, Kanyakumari District- 629001	Asst. Year	2026- 27
		Year Ending	31.03.2026

STATEMENT OF INCOME

Trust Income U/s 11

Receipts from Main Objects
Interest Income

33,48,639.00

33,48,639.00

Application of fund

Amount applied to charitable purposes in India during the previous year - Revenue Account

18,86,761.03

Amount applied to charitable purposes in India during the previous year - Capital Account

2,14,430.00

Income Exempt u/s 11(1)(a)

Income Accumulated or Set Apart Upto 15% (of Voluntary Contributions other than corpus and Aggregate of income referred to in sections 11 and 12)

5,02,296.00

Amount deemed to applied during the previous year-clause(2) of the explanation to section 11(1)

7,45,151.97

33,48,639.00

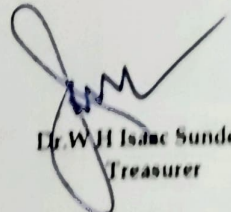
Total Income

Taxable Income

For Scott Christian Higher Secondary School Alumni Association


Mr. Justifus Asir
President


Dr. C Alex Jeevadhas
Secretary


Dr. W J Isaac Sunder Sen
Treasurer

Place : Chennai

Date : 16-07-2026

SCOTT CHRISTIAN HIGHER SECONDARY SCHOOL ALUMINI ASSOCIATION
108 Joshua Street, Nagercoil, Agastheeswaram Taluk, Kanyakumari District- 629001

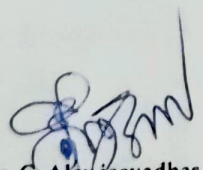
BALANCE SHEET AS ON 31ST MARCH 2026

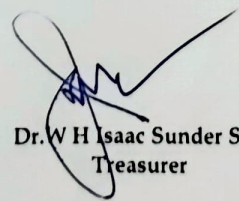
LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>Corpus Fund</u>			<u>Fixed Assets</u>		
Opening Balance			Gross Block	2,14,430.00	
Add : Received During the Year	-	-	Depreciation	77,810.00	
			Net Block		1,36,620.00
<u>General Fund</u>			<u>Current Assets</u>		
Opening Balance	-		Cash in Hand	-	
Add : Excess of income over Expenditure	13,84,067.97	13,84,067.97	Cash at Bank		
			SBI- 2377	11,91,076.00	
			IOB -1180	56,371.97	12,47,447.97
TOTAL		13,84,067.97	TOTAL		13,84,067.97

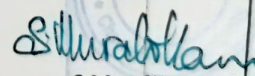
For Scott Christian Higher Secondary School Alumini Association

For A John Moris & Co.,
Chartered Accountants
FRN : 0007220S


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Secretary


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S Muralikannan
Partner

Place : Chennai
Date : 16-07-2026

M.No : 211698
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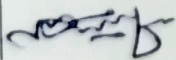
SCOTT CHRISTIAN HIGHER SECONDARY SCHOOL ALUMINI ASSOCIATION
108 Joshua Street, Nagercoil, Agastheeswaram Taluk, Kanyakumari District- 629001

INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH 2026

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Black Board Painting	14,000.00	By Donation Received	31,95,639.00
To Basket Ball Court Materials & Labour Charge	7,57,275.00	By Hurricane Vets Charitable Trust (Noel Registration & Stall Income)	1,53,000.00
To Bank Charges	1,447.03		
To Staff Salary	4,15,200.00		
To Sponsership	2,18,774.00		
To SCHSS Neet&Jee Academy Repair and Renovation	2,51,118.00		
To Volley Ball Renovation Exp	25,065.00		
To Contingency	12,500.00		
To Refreshment Expenses	13,000.00		
To Internet Expenses	14,132.00		
To Website Expenses	74,550.00		
To Professional Fees	17,700.00		
To Sports Day Celebration Exp	30,000.00		
To Printing & Stationary	37,000.00		
To Decoration Expenses	5,000.00		
To Depreciation	77,810.00		
To Excess of income over Expenditure	13,84,067.97		
TOTAL	33,48,639.00	TOTAL	33,48,639.00

For Scott Christian Higher Secondary School Alumini Association

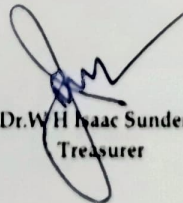
For A John Morris & Co.,
Chartered Accountants
FRN : 0007220S



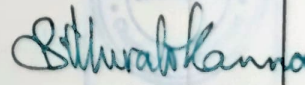
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SCOTT CHRISTIAN HIGHER SECONDARY SCHOOL ALUMINI ASSOCIATION
108 Joshua Street, Nagercoil, Agastheeswaram Taluk, Kanyakumari District- 629001

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2026

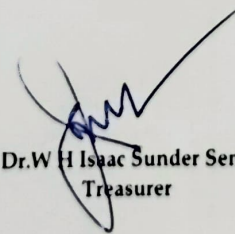
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Black Board Painting	14,000.00
Cash-in-hand	-	By Basket Ball Court Materials & Labour Charge	7,57,275.00
Cash at Bank		By Bank Charges	1,447.03
SBI- 2377	-	By Staff Salary	4,15,200.00
IOB -1180	-	By Sponership	2,18,774.00
		By SCHSS Neet&Jee Academy Repair and Renovation	2,51,118.00
To Donation Received	31,95,639.00	By Volley Ball Renovation Exp	25,065.00
To Hurricane Vets Charitable Trust (Noel Registration & Stall Income)	1,53,000	By Contingency	12,500.00
		By Refreshment Expenses	13,000.00
		By Internet Expenses	14,132.00
		By Website Expenses	74,550.00
		By Professional Fees	17,700.00
		By Sports Day Celebration Exp	30,000.00
		By Printing & Stationary	37,000.00
		By Decoration Expenses	5,000.00
		By Fixed Asset	2,14,430.00
		By Closing Balance	
		Cash-in-Hand	-
		Cash at Bank	
		SBI- 2377	11,91,076.00
		IOB -1180	56,371.97
Total	33,48,639.00	Total	33,48,639.00

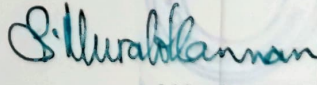
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Place : Chennai
Date : 16-07-2026

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SCHEDULE - I						
PARTICULARS	GROSS BLOCK			DEP FOR THE YEAR	NET BLOCK	
	Opening as on 01.04.2025	Addition / Deletion	Value as on 31.03.2026		AS ON 31.03.2026	DEP RATES
Mobile Phone	-	12,004.00	12,004.00	1,801.00	10,203.00	15%
CCTV camera purchase	-	11,326.00	11,326.00	1,699.00	9,627.00	15%
Smart Board Computer	-	1,84,000.00	1,84,000.00	73,600.00	1,10,400.00	40%
Furniture and fittings	-	7,100.00	7,100.00	710.00	6,390.00	10%
	-	2,14,430.00	2,14,430.00	77,810.00	1,36,620.00	

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