

J. SRINIVASAN
CHARTERED ACCOUNTANTS

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AUDITOR'S REPORT

We have examined the Balance Sheet of the AMATEUR RADIO SOCIETY OF INDIA, as at March 31, 2026 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of accounts.

We have obtained all the informations and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of accounts have been kept so far as appears from our examination of the books.

In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view:

- 1 In the case of the Balance Sheet, of the State of Affairs as at March 31, 2026 and
- 2 In the case of the Income and Expenditure account of the surplus for the year ended on March 31, 2026.

UDIN: 26014512CDXNWL5685

for J. Srinivasan
Chartered Accountants
FRN No: 04046S

Place : Bangalore
Date : 18/09/2026

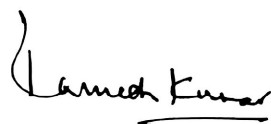
CA K. R Sreenivasulu
Membership No.014512



AMATEUR RADIO SOCIETY OF INDIA
BALANCE SHEET AS AT MARCH 31ST 2026

31.03.2025	FUNDS & LIABILITIES		31.03.2026	31.03.2025	ASSETS	31.03.2026
46,91,963	CORPUS FUND				FIXED ASSETS	
	As per last Balance sheet	46,91,963		2,338	As per Schedule - 3	1,637
	Add : Additions during the year(Life Membership fees)	1,00,000				
	Add: Excess of Income over Expenditure	94,780			CURRENT ASSETS	
	Add: IT Refund	-		17,850	Closing Stock - Tshirts	-
	Add : Donation in Kind	-			<u>Cash & Bank Balances :</u>	
		48,86,743	48,86,743	29,706	Cash in Hand	14,085
67,832	Membership Fees Received in Advance	Schedule - 1	67,524	1,82,868	State Bank of India SB A/c	7,91,313
10,000	CW AWARD FUND		10,000	45,06,335	Fixed Deposits (including accrued interest)	40,73,225
				54,297	TDS Receivable	86,507
	CURRENT LIABILITIES			-	Professional Fee Receivable	27,000
23,600	Sundry Creditors	Schedule - 2	29,500			
47,93,395			49,93,767	47,93,395		49,93,767

Examined and found Correct
for J.Srinivasan
Chartered Accountants
FRN No: 040465



K.G.Ramesh Kumar
PRESIDENT



Madhukar K R
TREASURER



Krishna Kumar
SECRETARY

Place : Bangalore
Date : 18/9/26

CA. K.R. Sreenivasulu
Membership No.014512



AMATEUR RADIO SOCIETY OF INDIA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

PARTICULARS	31.03.2026	31.03.2025
INCOME		
Interest Received on FD	3,45,960	2,88,221
MEMBERSHIP FEE -F.Y 2025-26		
Annual Membership Fee-10 years-Appportioned	9,400	8,600
Annual Membership Fee-5 years-Appportioned	7,708	7,488
Annual Membership fee (Including Joining Fee)	3,150	3,050
QSL Buro	9,017	9,876
Workshop Fee from Design Foundation Study Education Research	30,000	-
T Shirts	-	1,500
Donation	54,600	5,150
Total	4,59,835	3,23,885
EXPENDITURE		
Bank charges	2,480	2,482
IARU-Region 3-Subscription	33,907	34,814
IARU-100 Celebration	1,87,930	-
Ham Activity Promotion	52,969	17,531
Printing, Stationary, Postage(QSL Cards). etc	19,244	14,149
Depreciation	701	1,002
AGM Expenses	18,400	16,420
Travelling and Misc Expenditure	131	-
Audit Fees (including GST@18%)	5,900	5,900
ID Cards,Momentos & Mugs	43,392	11,155
Donation to Hamfest India	-	25,000
Excess of Income over Expenditure	94,780	1,95,432
Total	4,59,835	3,23,885

Place : Bangalore

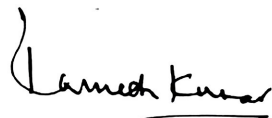
Date : 18/9/26

Examined and found Correct

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FRN No: 040468



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SECRETARY



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AMATEUR RADIO SOCIETY OF INDIA
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2026

PARTICULARS	BANK	CASH	TOTAL
	31.03.2026	31.03.2026	31.03.2026
RECEIPTS			
Opening Balance :	1,82,868	29,707	2,12,575
Cash Withdrawal from bank	-	85,000	85,000
One year Subscription	2,750	-	2,750
Life Membership fees	1,00,000	-	1,00,000
Annual Membership Fee and joining fee	400	-	400
Annual Membership fee-05 years	8,800	-	8,800
Annual Membership fee-10 years	8,000	-	8,000
QSL Buro	9,017	-	9,017
Donation	54,600	-	54,600
Interest Received on FD	3,16,750	-	3,16,750
FD Maturity	23,83,110	-	23,83,110
Total	30,66,295	1,14,707	31,81,002
PAYMENTS			
AGM Expenses	-	18,400.00	18,400
Bank charges & Payment Gateway Commission	2,480	-	2,480
Ham Activity Promotion	48,951	4,018.00	52,969
IARU-Region 3-Subscription	33,907	-	33,907
IARU-100 Celebration	1,54,644	33,286.32	1,87,930
Travelling and Misc Expenditure	-	131.00	131
Printing , Stationery and Postage	-	15,820.00	15,820
Fixed Deposit	19,50,000	-	19,50,000
Momentos	-	25,542.04	25,542
QSL Buro	-	3,424.00	3,424
Cash Withdrawal from bank	85,000	-	85,000
Total	22,74,982	1,00,621	23,75,603
Closing Balance:			
Cash in hand		14,085.40	14,085
State bank of India	7,91,313.08		7,91,313



Schedule-1
MEMBERSHIP FEE-5 & YEARS

Membership Fee F.Y.2019-2020

Particulars	Life Members hip fee	Less: Income received during the F.Y.25-26	Less: Income received during the F.Y.24-25	Less: Income received during the F.Y.23-24	Less: Income received during the F.Y.22-23	Less: Income received during the F.Y.21-22	Less: Income received during the F.Y.20-21	Less: Income received during the F.Y.19-20	As At 31st March 2026	As At 31st March 2025	As At 31st March 2024	As At 31st March 2023	As At 31st March 2022	As At 31st March 2021	As At 31st March 2020
Membership fee for 10 Years	30,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	9,000	12,000	15,000	18,000	21,000	24,000	27,000
	30,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	9,000	12,000	15,000	18,000	21,000	24,000	27,000

Membership Fee F.Y.2020-2021

Particulars	Life Members hip fee	Less: Income received during the F.Y.25-26	Less: Income received during the F.Y.24-25	Less: Income received during the F.Y.23-24	Less: Income received during the F.Y.22-23	Less: Income received during the F.Y.21-22	Less: Income received during the F.Y.20-21	As At 31st March 2026	As At 31st March 2025	As At 31st March 2024	As At 31st March 2023	As At 31st March 2022	As At 31st March 2021
Membership fee for 10 Years	6,000	600	600	600	600	600	600	2,400	3,000	3,600	4,200	4,800	5,400
	6,000	600	600	600	600	600	600	2,400	3,000	3,600	4,200	4,800	5,400



Membership Fee F.Y.2021-22

Particulars	Life Members hip fee	Less: Income received during the F.Y.25-26	Less: Income received during the F.Y.24-25	Less: Income received during the F.Y.23-24	Less: Income received during the F.Y.22-23	Less: Income received during the F.Y.21-22	As At 31st March 2026	As At 31st March 2025	As At 31st March 2024	As At 31st March 2023	As At 31st March 2022
Membership fee for 10 Years	14,000	1,400	1,400	1,400	1,400	1,400	7,000	8,400	9,800	11,200	12,600
	14,000	1,400	1,400	1,400	1,400	1,400	7,000	8,400	9,800	11,200	12,600

Membership Fee F.Y.2022-23

Particulars	Life Members hip fee	Less: Income received during the F.Y.25-26	Less: Income received during the F.Y.24-25	Less: Income received during the F.Y.23-24	Less: Income received during the F.Y.22-23	As At 31st March 2026	As At 31st March 2025	As At 31st March 2024	As At 31st March 2023
Membership fee for 10 Years	10,000	1,000	1,000	1,000	1,000	6,000	7,000	8,000	9,000
Membership fee for 5 Years	17,600	3,520	3,520	3,520	3,520	3,520	7,040	10,560	14,080
	27,600	4,520	4,520	4,520	4,520	9,520	14,040	18,560	23,080

Membership Fee F.Y.2023-24

Particulars	Life Members hip fee	Less: Income received during the F.Y.25-26	Less: Income received during the F.Y.24-25	Less: Income received during the F.Y.23-24	As At 31st March 2026	As At 31st March 2025	As At 31st March 2024
Membership fee for 10 Years	12,000	1,200	1,200	1,200	8,400	9,600	10,800
Membership fee for 5 Years	7,600	1,520	1,520	1,520	3,040	4,560	6,080
	19,600	2,720	2,720	2,720	11,440	14,160	16,880



Membership Fee F.Y.2024-25

Particulars	Life Members hip fee	Less: Income received during the F.Y.25-26	Less: Income received during the F.Y.24-25	As At 31st March 2026	As At 31st March 2025
Membership fee for 10 Years	14,000	1,400	1,400	11,200	12,600
Membership fee for 5 Years	4,540	908	908	2,724	3,632
	18,540	2,308	2,308	13,924	16,232

Membership Fee F.Y.2025-26

Particulars	Life Members hip fee	Less: Income received during the F.Y.25-26	As At 31st March 2026
Membership fee for 10 Years	8,000	800	7,200
Membership fee for 5 Years	8,800	1,760	7,040
	16,800	2,560	14,240

Total membership received in advance	67,524
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Schedule - 2

SUNDRY CREDITORS

Sl. No.	Particulars	31.03.2026
1	Audit Fee for A.Y.2022-23	5,900
2	Audit Fee for A.Y.2023-24	5,900
3	Audit Fee for A.Y.2024-25	5,900
4	Audit Fee for A.Y.2025-26	5,900
5	Audit Fee for A.Y.2026-27	5,900
TOTAL		29,500



AMATEUR RADIO SOCIETY OF INDIA

Schedule - 2

Sl. No.:	Block of Assets	Rate of Depreciation	Actual Cost or WDV as on 01.04.2025	Additions / (Deductions) during the year				Depreciation Allowed			WDV as on 31.03.2026
				Additions / (Deductions)		Date put to use	Total (d+e+f)	I Half	II Half	Total (i+j)	
				I Half	II Half						
a	b	c	d	e	f	g	h	i	j	k	l
1	BLOCK-I										
	Filters	15%	1,196	-	-		1,196	359	-	359	837
	Kenwood TS 140	15%	1,143	-	-		1,143	343	-	343	800
	TOTAL - Current Year		2,338	-	-		2,338	701	-	701	1,637
	TOTAL - Previous Year		3,340	-	-		3,340	1,002	-	1,002	2,338



AMATEUR RADIO SOCIETY OF INDIA

1. NOTES FORMING PART OF ACCOUNTS

METHODS OF ACCOUNTING

A. Accounting Concepts:

Books of accounts are maintained on cash basis except for audit fees and advance received-QSI Buro, which are accounted on accrual basis.

B. Fixed assets are recorded at cost less depreciation. Depreciation is charged as per the rates applicable under Income Tax Act, 1961.

C. Fixed Assets include Bandpass filters received as a donation and valued at estimated cost price.

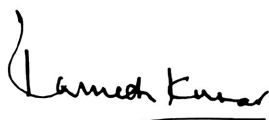
D. Previous year's figures have been regrouped and reclassified wherever necessary to conform with current year's presentation.

E. Life & Institutional Membership fee is being transferred to Corpus Fund.

F. One time receipt of 10 years & 5 years Membership fee is given a spread over the membership period.

Place : Bangalore

Date : 18/9/26



K.G. Ramesh Kumar
PRESIDENT



Madhukar K R
TREASURER



Krishna Kumar
SECRETARY

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