



AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA

114TH
ANNUAL GENERAL BODY MEETING
16.09.2026

**Notice of Annual General Body Meeting 2026,
Audited Accounts and the Annual Report for the period
01.04.2025 to 31.03.2026**

IMPORTANT INFORMATION TO MEMBERS

Members who have not provided their Email ID are requested to furnish the same to the company's Email ID **aasi40@hotmail.com** and any change of address or change in Email ID may be furnished to update records.



AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA

CIN : U93090TN1956NPL000006

AASI CENTRE, 187 ANNA SALAI, POST BOX NO: 729, CHENNAI 600006.

Telephone: 044-48541162

Patron in Chief : THE PRESIDENT OF INDIA

Patrons: The Governor of Tamilnadu/Andhra Pradesh/Karnataka/Kerala/Lt. Governor of Puducherry

Chairman : Mr. T.D.SADASIVAM
Vice Chairman : Dr. M.S. SRINIVASAN

Secretary cum CEO:
Dr.R.VELLAIPUTHIYAVAN

NOTICE OF THE 114TH ANNUAL GENERAL MEETING

AASI CIN : U93090TN1956NPL000006

Notice is hereby given that One Hundred and Fourteenth Annual General Meeting of the AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA will be held on Wednesday the 16th day of September 2026 at 4.30 p.m at the Conference Hall, AASI Centre (Basement), 187 Anna Salai, Chennai-600006 (just behind Thousand Lights Metro Railway station) to transact the following ordinary business:

ITEM No.1: ADOPTION OF ACCOUNTS

To receive, consider and adopt the Audited balance sheet as on 31.03.2026 and audited Profit and Loss Account as on that date along with Cash Flow Statement and all other financial statements, the Auditor's report and Directors' report thereon.

ITEM No.2 RE-APPOINTMENT OF DIRECTORS

1. Mr. RANJIT PRATAP, Director (DIN 00267767), who retires by rotation and being eligible, offers himself for re-appointment.
2. Dr.B.SHIVKUMAR, Director (DIN 00273983), who retires by rotation and being eligible, offers himself for re-appointment.
3. Mr.R.S.RAJASEKARAN, Director (DIN 08076686), who retires by rotation and being eligible, offers himself for re-appointment.

ITEM No.3 APPOINTMENT OF AUDITORS

To re-appoint Statutory Auditors to hold office until the conclusion of the next Annual General meeting and to fix their remuneration.

The Company has obtained from M/s. S.Santhanagopalan & Co., Chartered Accountants, Chennai- 600020 (Firm Registration No.003604S), a certificate to the effect that the appointment, if made, will be within the limits prescribed under the provisions of the Companies Act 2013 and the Companies (Audit and Auditors) Rules 2014 and that they declared that they are not disqualified to take up the Statutory Auditor's appointment, as per the stipulations prescribed, having given consent and fully qualified, be and are hereby reappointed as statutory Auditors of the company from the conclusion of this Annual General Meeting until the conclusion of the next Annual General Meeting at a remuneration of Rs.45,000/- per annum plus applicable tax.

BY ORDER OF THE BOARD
SECRETARY CUM CEO
Tel. No. : 044-4854 1162
Email ID : aasi40@hotmail.com
Mobile : 9442105669

CHENNAI
DATE : 24.06.2026

GSTIN : 33AAACA3009Q1ZT
PAN : AAACA3009Q

Website: www.aasindia.in

Email : aasi40@hotmail.com
aasi40@yahoo.com

Form No. MGTII**Proxy Form**

(Pursuant to Section 105(6) of the Companies Act 2013 and rule 19(3) of the Companies (Management and Administration) Rules 2014

CIN: U93090TN1956NPL000006

Name of the Company: AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA

Registered Office: AASI CENTRE, 187, Anna Salai, Chennai-600006

NAME OF THE MEMBER	
Membership No	
Registered Address	
E-mail ID	

I..... being a Member of AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA hereby appoint

Name	
Address	
Email ID	
Signature	

as my proxy to attend and vote (on a poll) on my behalf at the 114th Annual General Meeting of the Company, to be held on Wednesday, the 16th day of September' 2026 at 4.30 p.m at the Conference Hall (Basement), 187, Anna Salai, Chennai - 600 006 (just behind Thousand Lights Metro Railway station) and at any adjournments thereof to transact the following ordinary business:

Item No	Description of resolution
	ORDINARY BUSINESS
1	ADOPTION OF AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31.03.2026
2(1)	Re-appointment of Mr. Ranjit Pratap as Director
2(2)	Re-appointment of Dr. B. Shivkumar as Director
2(3)	Re-appointment of Mr. R.S. Rajasekaran as Director
3	APPOINTMENT OF AUDITORS

Signed this _____ day of _____ 2026

Signature of the Member:

Affix Rs.1/- Revenue
Stamp & Sign

Signature of the Proxy holder:

Note:

1. This form of proxy in order to be effective should be duly completed, stamped and deposited at the registered Office of the Company not less than 48 hours before the commencement of the meeting.
2. Members with arrears of subscription are not entitled to vote or appoint proxy.

AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA

114TH Annual General Meeting 16.09.2026 at 4.30 pm

ATTENDANCE SLIP

Please bring this slip filled up when coming for the AGM

Name	
Address	
Member Number	
Contact details	
Landline	
Mobile	
e-mail	

Please note, High Tea will be served from 4.00 P.M



AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA

CIN: U93090TN1956NPL000006

AASI CENTRE, 187 ANNA SALAI, POST BOX NO: 729, CHENNAI 600006.

Telephone: 044-48541162

Patron in Chief : THE PRESIDENT OF INDIA

Patrons: The Governor of Tamilnadu/Andhra Pradesh/Karnataka/Kerala/Lt. Governor of Puducherry

Chairman : Mr. T.D.SADASIVAM
Vice Chairman : Dr. M.S. SRINIVASAN

Secretary cum CEO:
Dr.R.VELLAIPUTHIYAVAN

DIRECTORS' REPORT

AASI CIN : U93090TN1956NPL000006

The Directors have pleasure in presenting YOUR COMPANY'S Annual Report and the Accounts for the financial year ended March 31, 2026

1. FINANCIAL HIGHLIGHTS / PERFORMANCE

(Rs. IN LAKHS)

PARTICULARS	2025-26	2024-25
Revenue from operations	44.05	35.30
Other Income	146.59	117.96
TOTAL	190.64	153.26
Employee Benefit expenses	75.62	78.87
Other Expenses	50.36	53.22
Depreciation	6.81	7.58
Total	132.79	139.67
Profit/Loss	57.85	13.59

Your Association has entered the 123rd year of service to its members. The overall performance for the year 2025-26 has shown a profit of Rs.57.85 Lakhs as against a profit of Rs.13.59 Lakhs recorded in 2024-25. The Depreciation is worked out as per the norms prescribed under the Companies Act 2013.

2. DIVIDEND

Being a non-profit organization registered under Section 25 of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013, this does not arise.

3. RESERVES

The cumulative reserves as on 31st March' 2026 are Rs.319.40 Lakhs.

4. BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR

Another year has gone by fulfilling the goal of satisfaction to members and inculcating road safety awareness.

The association has recorded a profit of Rs.57.85 Lakhs during 2025-26.

2377 people had availed RTO services which include 461 Driving Licence renewal, 41 Hypothecation Cancellation, 39 Transfer of Ownership, 141 Fitness Certificate, 7 Re-registrations. 1496 IDP had been issued in this financial year.

On World Day of Remembrance for Road Traffic Victims on 16.11.2025 at Kelambakkam Bus stand, candles were lighted in the memory of Road accident victims. AASI had cosponsored and paid Rs.10000/-.

Secretary cum CEO participated in Road safety awareness programmes on “Road Users Safety” at Madras School of Social Work, Egmore, Chennai on 23rd February 2026 and on 13th March 2026 at St. Joseph College of Arts and Science, Kovur, Chennai, sponsored by AASI.

Secretary cum CEO participated in the flag off ceremony of “All Women Car Rally” conducted by The Duchess Club and Hotel Savera on 8th March 2026. 150 pamphlets in each type and Road safety Cds were given to the President and Managing Director of Hotel Savera Mrs.Nina Reddy for distribution during the rally.

AASI was co-sponsor for Wellness Carnival programmed conducted by Rotary Club of Madras Temple on 22nd March 2026 at CPR Art Centre, Mylapore, Chennai.

5. CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of business during the period under review.

6. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT.

No such change occurred affecting the business of the company.

7. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE

No orders have been passed against the Company by any authority affecting the Company's on-going status.

8. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

There is adequate internal control and the financial statements are reviewed by the Board periodically in its meetings.

9. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

There is no subsidiary/joint venture/associate company.

10. PERFORMANCE AND FINANCIAL POSITION OF EACH OF THE SUBSIDIARIES ASSOCIATES AND JOINT VENTURE COMPANIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENT

In view of no subsidiary/joint venture/associate company, this does not arise.

11. DEPOSITS

Being a Section 25 Company of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013, inviting deposits does not arise.

12. STATUTORY AUDITORS

Mr. S. Santhanagopalan & Co. Chartered Accountants, Chennai - 600020 (FIRM REGN. NO. 003604S) retires at the ensuing Annual General Meeting and being qualified, eligible, offers themselves for re-appointment.

13. AUDITOR'S REPORT

The Auditors have not qualified the report nor reported any fraud.

14. SHARE CAPITAL

Being a Section 25 Company of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013, the Company does not have any capital.

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Being a Section 25 Company of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013, these aspects do not arise.

16. CORPORATE SOCIAL RESPONSIBILITY (CSR)

Being a service oriented Section 25 Company of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013, this does not arise.

17. DIRECTORS

There are now 9 Directors in the Board. There are no key managerial personnel, from among the Directors in the Company.

18. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS AND DIRECTORS RETIRE BY ROTATION.

Three Board meetings were held during the period under review on 30.04.2025, 25.06.2025 and 24.12.2025.

NAME OF DIRECTOR		NO.OF MEETINGS ATTENDED
1. Mr. T.D.SADASIVAM	DIN01248389	3
2. Dr. M.S.SRINIVASAN	DIN01789084	3
3. Mr. B.RAJENDRAN	DIN01757405	3
4. Mr. S.RENGANATHAN	DIN01038242	3
5. Mr. ARVIND RAMARATHNAM	DIN01686643	3
6. Mr. RANJIT PRATAP	DIN00267767	2
7. Dr. B.SHIVKUMAR	DIN00273983	2
8. Mr. R.S.RAJASEKARAN	DIN08076686	2
9. Mr. T.S.MAHESHWAR	DIN09046245	3

Mr. RANJIT PRATAP, Director (DIN 00267767), retires by rotation in the ensuing Annual General Meeting and being eligible, offers himself for re-appointment.

Dr. B.SHIVKUMAR, Director (DIN 00273983)), retires by rotation in the ensuing Annual General Meeting and being eligible, offers himself for re-appointment.

Mr. R.S.RAJASEKARAN, Director (DIN 08076686), retires by rotation in the ensuing Annual General Meeting and being eligible, offers himself for re-appointment.

19. AUDIT COMMITTEE

Being a Section 25 Company of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013, this does not arise.

20. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM

Being a Section 25 Company of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013 in the service sector, this does not arise.

21. NOMINATION AND REMUNERATION COMMITTEE

Being a Section 25 Company of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013 and no managerial remuneration is paid to any Board members, this does not arise.

22. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

Being a Section 25 Company of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013, this does not arise.

23. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

Being a Section 25 Company of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013, no related party transactions occurred.

24. MANAGERIAL REMUNERATION

Being a Section 25 Company of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013, there are no managerial personnel drawing remuneration. The Company has not incurred any expenditure on managerial remuneration during the period under review.

25. SECRETARIAL AUDIT REPORT

Being a Section 25 Company of the Companies Act 1956, which is now covered under Section 8 of the Companies Act 2013, this does not arise.

26. CORPORATE GOVERNANCE CERTIFICATE

Being a Section 25 Company of the Companies Act 1956, in service sector, which is now covered under Section 8 of the Companies Act 2013, this does not arise.

27. RISK MANAGEMENT POLICY

The Board of Directors have discussed and taken up probable risk aspects in the operations in each and every meeting and implement such strategies.

28. DIRECTORS' RESPONSIBILITY STATEMENT

- a. In the preparation of the Annual Accounts for the financial year ended 31st March, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b. The Directors had selected such accounting policies, consulted the Statutory Auditor and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year 31st March, 2026 and of the Profit and Loss of the Company for that period;
- c. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. The Directors had prepared the Annual Accounts on a going concern basis; and
- e. Internal financial controls had been laid down and followed by the company and such internal financial controls are adequate and were operating effectively;
- f. The Directors had devised proper systems to ensure compliance with provisions of all applicable laws and that such systems were adequate and operating effectively.

29. ANNUAL RETURN:

Draft Annual Report for the financial year ended 31st March 2026 in E-form MGT7 is placed in the website of the company www.aasindia.in

30. ACKNOWLEDGMENTS

I take this opportunity to thank all my colleague Directors whose suggestions enabled AASI to grow and do better service to members. I also thank all the officials of AASI and Staff for their unstinted cooperation. I thank the Government of all five Southern States and Union territory Puducherry, particularly the Government of Tamilnadu and its Transport Commissioner, officials and RTOs and Police officials.

AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA
For and on behalf of the Board of Directors

CHENNAI
24.06.2026

GSTIN : 33AAACA3009Q1ZT
PAN : AAACA3009Q

Website : www.aasindia.in

CHAIRMAN
DIN No. : 01248389
MOBILE : 9840186441
EMAIL : tdsadasivam@hotmail.com

Email: aasi40@hotmail.com
aasi40@yahoo.com

AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA
187 ANNASALAI, CHENNAI - 600006

Balance Sheet as at 31st March 2026

Particulars	Note No	Figures as at the end of current reporting period 31.03.2026 (Rupees in Thousands)	Figures as at the end of previous reporting period 31.03.2025 (Rupees in Thousands)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital/Life Membership Fund	3	64755.78	62623.03
(b) Reserves and Surplus	4	31940.95	26150.09
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	6	0.00	0.00
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities	5	17441.39	17314.51
(d) Long term provisions			
(4) Current Liabilities			
(a) Short-term borrowings			
(b) Trade payables	7	1199.58	1239.11
(d) Short-term provisions	8	0.00	0.00
Total		115337.70	107326.74
II.Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Property, Plant and Equipment	20	11284.88	11965.97
(ii) Property, Plant and Equipment			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long term loans and advances	10	13364.79	13824.41
(e) Other non-current assets			
(2) Current assets			
(a) Current investments	9	87820.22	77713.79
(b) Inventories	15	170.26	155.24
(c) Trade receivables	11	810.20	883.06
(d) Cash and cash equivalents	12	950.53	2002.01
(e) Short-term loans and advances	13	90.53	20.94
(f) Other current assets	14	846.29	761.32
Total		115337.70	107326.74

For S.Sanathanagopalan&Co
Chartered Accountants
Firm Regn.No:003604S

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T.D.SADASIVAM
CHAIRMAN
DIN NO : 01248389

Place : Chennai

Date : 24-06-2026

-sd-

B.RAJENDRAN
DIRECTOR - TREASURER
DIN NO : 01757405

-sd-

S.Sanathanagopalan
Partner
Membership No : 028813

AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA
187 ANNASALAI, CHENNAI - 600006

Profit and Loss statement for the year ended 31st March 2026

Particulars	Note No	Figures as at the end of current reporting period 31.03.2026 (Rupees in Thousands)	Figures as at the end of previous reporting period 31.03.2025 (Rupees in Thousands)
I. Revenue from operations	16	4405.28	3529.98
II. Other Income	17	14659.27	11796.42
III. Total Revenue (I + II)		19064.55	15326.40
IV. Expenses:			
Cost of materials consumed			
Purchase of Stock-in-Trade			
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade			
Employee benefit expense	18	7562.90	7887.11
Financial costs			
Depreciation and amortization expense	20	681.09	757.83
Other expenses	19	5035.65	5322.28
Total Expenses		13279.64	13967.22
V. Profit before exceptional and extraordinary items and tax	(III - IV)	5784.91	1359.18
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)		5784.91	1359.18
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		5784.91	1359.18
X. Tax expense:			
(1) Current tax			
(2) Deferred tax			
XI. Profit(Loss) for the period from continuing operations	(IX - X)	5784.91	1359.18
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)			
XV. Profit/(Loss) for the period (XI + XIV)		5784.91	1359.18
XVI. Earning per equity share:			
(1) Basic			
(2) Diluted			

For S.Santhanagopalan&Co
Chartered Accountants
Firm Regn.No:003604S

-sd-
T.D.SADASIVAM
CHAIRMAN
DIN NO : 01248389

-sd-
B.RAJENDRAM
DIRECTOR - TREASURER
DIN NO : 01757405

-sd-
S.Santhanagopalan
Partner
Membership No : 028813

Place : Chennai
Date :24-06-2026

AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA

Balance Sheet as at 31st March 2026

Schedules to Balance Sheet

S No	Particulars	As at 31.03.2026	As at 31.03.2025
3	Note 3.1	(Rupees in Thousands)	(Rupees in Thousands)
	Share Capital		
	Authorised:		
	Issued, Subscribed & Fully paid up		
	a.Life Membership Fund:-		
	As per Last Balance Sheet	62613.03	60779.93
	Add:- Collection during the Year	2851.60	2448.80
	Total	65464.63	63228.73
	Less: Appropriation of Income & Expenditure A/c(25% of the year's collection)	712.90	612.20
		64751.73	62616.53
	Less: Transfer to General Reserve	5.95	3.50
		64745.78	62613.03
	b.Road Safety Corpus Fund	10.00	10.00
	Total	64755.78	62623.03
	Note 3.2		
	The Company is covered under Section 8 of the Companies Act 2013 and hence no Share Capital		
4	Note 2		
	Reserves & Surplus		
	A.General Reserve		
	Opening Balance		
	Add:Transferred from Profit and Loss Account		
	Closing Balance		
	B.Profit and Loss Account		
	As per last Balance Sheet	26150.09	24787.41
	Add: Profit for the year	5784.91	1359.18
	Less: Loss for the year	0.00	0.00
		31935.00	26146.59
	Add: General Reserve	5.95	3.50
	Closing Balance	31940.95	26150.09
	Total of Reserves & Surplus	31940.95	26150.09
5	Other long term liabilities		
	Gratuity Obligation	6211.67	5792.66
	Usage Rights Charges - Madurai Power Corp.	7445.52	7687.65
	Lease Rent Advance Car Parking - MPC	18.00	18.00
	Rent Advance - JF Boutique - Madurai Branch	0.00	50.00
	Rent Advance - Red Chariots Technologies	30.00	30.00
	Rent advance - MERIT	3736.20	3736.20
	Total	17441.39	17314.51

For S.Santhanagopalan & Co
Chartered Accountants
Firm Regn. No:003604S

-sd-
T.D.SADASIVAM
CHAIRMAN
DIN NO : 01248389

-sd-
B.RAJENDRAN
DIRECTOR -
TREASURER
DIN NO : 01757405

-sd-
S.Santhanagopalan
Partner
Membership No : 028813

Place : Chennai
Date :24-06-2026

AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA			
Balance Sheet as at 31st March 2026			
Schedules to Balance Sheet			
S No	Particulars	As at 31.03.2026	As at 31.03.2025
6	NON CURRENT LIABILITIES	(Rupees in Thousands)	(Rupees in Thousands)
	Long term Borrowings	0.00	0.00
7	Trade Payables		
	(i) MSME		
	Outstanding 1 to 2 Years	0.00	0.00
	(ii) Others		
	Outstanding Less than 1 Year		
	Good and Service Tax	191.14	169.07
	Employers contribution EPF	22.53	24.61
	Employee's Contribution to EPF	44.23	45.84
	Electricity Charges - TNEB	0.00	23.30
	Motor Vehicle Tax	99.13	68.63
	Performance Incentive	550.05	530.24
	Audit Fees Payable	40.50	40.50
	A.C.Vijayakumar - Calicut Franchise charges	5.88	5.88
	M.A.Sherif - Ernakulam Franchise Charges	4.90	4.90
	Repute Infotech and Enterprises Ltd	0.88	0.00
	Sri Krishna Security Services	14.38	0.00
	Carnet de Passage - Deposit	200.00	200.00
	Professional Charges - Company Secretary	22.50	22.50
	Maintenance Charges - Coimbatore and TVM	3.46	3.64
	Total	1199.58	1139.11
	Outstanding 1 to 2 Years		
	Federation of Indian Automobile Associations	0.00	100.00
	Outstanding More than 3 Years	0.00	0.00
	Total	1199.58	1239.11
8	Short-term Provisions		
	(a) Provision for Employee Benefits	0.00	0.00
9	Long -Term investments-(valued at Cost)		
	Capital Gains bond - REC Limited	2200.00	2200.00
	TDFC - Fixed Deposit - Gratuity Liability	6300.00	5800.00
	TDFC - Fixed Deposit	37715.21	35059.47
	TNPF - Fixed Deposit	37907.64	33407.63
	Interest Accured on Deposits	3697.37	1246.69
	Total Non-Current Investments	87820.22	77713.79
10	Long-term Loans and Advances		
	(Unsecured, considered good)		
	(a) Lease Rent Advance - CMRL	12445.33	12880.73
	(b) Security Deposit		
	iii.DMC Deposit - Madurai	10.00	10.00
	iv.TNEB Deposit	97.41	97.41
	vi.TNEB Deposit - Coimbatore	2.50	2.50
	vi.M V Tax EMD	65.00	65.00
	(C) Tax Deducted at Sourice - MPCPL 35 Years	744.55	768.77
	Total	13364.79	13824.41
-sd- T.D.SADASIVAM CHAIRMAN DIN NO : 01248389 -sd- B.RAJENDRAN DIRECTOR TREASURER DIN NO : 01757405 -sd- S.Santhanagopalan Partner Membership No : 028813 For S.Santhanagopalan & Co Chartered Accountants Firm Regn. No:003604S			
Place : Chennai Date : 24-06-2026			

AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA			
Balance Sheet as at 31st March 2026			
Schedules to Balance Sheet			
S No	Particulars	As at 31.03.2026	As at 31.03.2025
11	Trade Receivables	(Rupees in Thousands)	(Rupees in Thousands)
	(i) Undisputed Trade receivables - Considered Good		
	Less than 6 months		
	Uma - Rent Madurai	0.00	5.51
	Meenakshiamman Educational Research Institute and Trust - Rent	771.53	837.65
	Red Chariots - Rent		11.80
	GST - Input Credit	38.67	28.10
	Total	810.20	883.06
	6 Months to 1 Year		
	GST - Input Credit	0.00	0.00
	Total	810.20	883.06
	(ii) Undisputed Trade receivables - Considered Doubtful		
12	Cash and cash equivalents		
	A) Bank balance with Banks:		
	i. In Current Account /SB Account		
	ICICI Bank - Main Account	599.37	439.29
	SBI - Main Account	85.55	1204.51
	SBI - MVT Account	227.24	209.57
	SBI - S.B.A/C	0.00	84.58
	(B) Cash on Hand	38.37	64.06
	Total	950.53	2002.01
13	Short Term Loans and Advance		
	(Unsecured, considered good):OTHERS		
	(a) Prepaid Expenses - Insurance Premium	10.20	13.44
	(b) Prepaid expenses - UPS	5.33	0.00
	(b) Loans/ Advances to Employee		
	i. Festival Advance	10.00	7.50
	ii. Education Advance	65.00	0.00
	Total	90.53	20.94
14	Other Current Assets		
	Tax Deducted at Source	846.29	761.32
	Total	846.29	761.32
15	Stocks :-		
	S.I. Maps	2.04	2.10
	Road Atlas	5.30	5.50
	Safe Driving Hand Book	3.31	3.41
	Badges	30.20	29.04
	Stationery	121.64	100.08
	Laminated Cards	7.77	15.11
	Total	170.26	155.24
-sd- T.D.SADASIVAM CHAIRMAN DIN NO : 01248389 -sd- B.RAJENDRAN DIRECTOR TREASURER DIN NO : 01757405 -sd- S.Santhanagopalan Partner Membership No : 028813 Place : Chennai Date : 24-06-2026			

AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA			
Balance Sheet as at 31st March 2026			
Schedules to Balance Sheet			
S No	Particulars	AS at 31.03.2026 (Rupees in Thousands)	AS at 31.03.2025 (Rupees in Thousands)
16	Revenue from Operations		
	(a) Entrance fees	1488.00	1130.00
	(b) Life Membership fees	712.90	612.20
	(c) Subscription	236.00	46.80
	(d) IDP & Other charges	1968.38	1740.98
	Total	4405.28	3529.98
17	Other Income		
	(a) Rent received	8188.96	5851.80
	(b) Interest Income	6371.79	5806.71
	(c) Other Receipts	98.52	137.91
	Total	14659.27	11796.42
18	Employee Benefits		
	(a) Salaries and Wages -Employees		
	i.Salary	5882.26	5579.05
	ii.Incentives	521.09	452.75
	iv.Leave Salary	335.978	208.03
	(b) Contribution to Provident	286.00	294.41
	© Contribution ESIC	0.00	4.12
	(c) Gratuity	419.01	1230.73
	(e) Staff Welfare Expense	118.56	118.02
	Total	7562.90	7887.11
19	Other Expenses		
	Conveyance Charges	57.56	36.35
	AGM Expenses	34.09	33.62
	Audit fees --Statutory Audit	45.00	45.00
	--Others	5.00	5.00
	Professional charges -ROC	27.90	26.40
	Lease Rent - CMRL	435.41	435.41
	Professional Tax	2.50	2.50
	Books & Periodicals	1.30	1.25
	Motor Vehicle Maintenance	109.14	109.21
	Repaires & Maintenance	283.17	151.85
	Electricity charges	236.84	213.64
	Bank Charges	9.19	8.83
	Filing Fees	1.26	1.70
	Insurance Premium - FGI	0.75	3.45
	Vehicle/Building Insurance	27.74	28.99
	Badges	30.85	17.67
	Maintenance Charges - H.O. & Branches	199.98	213.46
	Office Maintenance	249.87	337.89
	Postages and Courier	22.78	23.63
	Printing and Stationery	56.47	49.26
	Retainer Fee	8.50	7.50
	Subscription - FIAA	57.70	56.87
	Telephone Charges	35.79	36.83
	Committee Meeting Expenses	0.00	2.75
	Rates & Taxes	1285.46	1289.45
	Income Tax	0.00	400.15
	Legal Fee	0.00	25.00
	Road Safety Project	1774.99	1681.03
	Security Charges	0.00	52.80
	Advertisement Charges	36.41	24.79
	Total	5035.65	5322.28
-sd- T.D.SADASIVAM CHAIRMAN DIN NO : 01248389		-sd- B.RAJENDRAN DIRECTOR TREASURER DIN NO : 01757405	
Place : Chennai Date : 24-06-2026		For S.Santhanagopalan & Co Chartered Accountants Firm Regn. No:003604S -sd- S.Santhanagopalan Partner Membership No : 028813	

Non-Current Investment: NOTE:20 (Rupees in Thousands)										
Particulars	Gross Block				Depreciation Block				Nett Block	
	As at 01.04.2025	Addition	Deletion	As at 31.3.2026	As on 01.04.2025	For the year	Withdrawn during the year	Upto 31.3.2026	As at 31.3.2026	As at 31.3.2025
A.A.S.I. LAND	79.35	0.00	0.00	79.35	0.00	0.00	0.00	0.00	79.35	79.35
A.A.S.I.Buildings	25300.38	0.00	0.00	25300.38	14015.27	574.76	0.00	14590.03	10710.35	11285.11
Electrical Fittings	23.39	0.00	16.50	6.89	22.22	0.83	16.50	6.55	0.34	1.17
Motor Cycles & Scooters	62.89	0.00	0.00	62.89	60.39	0.60	0.00	60.99	1.90	2.50
Furniture & Fittings	489.88	0.00	6.34	483.54	462.81	1.43	6.34	457.90	25.64	27.06
Office Equipment	48.61	0.00	0.00	48.61	45.97	0.00	0.00	45.97	2.64	2.64
Lift	698.39	0.00	0.00	698.39	316.15	64.68	0.00	380.83	317.56	382.24
Cars	1363.13	0.00	373.53	989.60	1255.20	37.92	373.53	919.59	70.01	107.93
Electrical Installation - Compound lights	116.67	0.00	0.00	116.67	109.67	0.79	0.00	110.46	6.21	7.00
Fire fighting Equipment	747.44	0.00	0.00	747.44	710.06	0.00	0.00	710.06	37.38	37.37
Fan	26.95	0.00	0.93	26.02	25.55	0.08	0.93	24.70	1.32	1.40
Computer	378.75	0.00	0.00	378.75	362.77	0.00	0.00	362.77	15.98	15.98
Embossing Machine	30.00	0.00	0.00	30.00	28.50	0.00	0.00	28.50	1.50	1.50
Water Cooler	7.12	0.00	0.00	7.12	6.77	0.00	0.00	6.77	0.35	0.35
Television	29.19	0.00	0.00	29.19	27.73	0.00	0.00	27.73	1.46	1.46
Smart Card Printer	103.34	0.00	0.00	103.34	98.17	0.00	0.00	98.17	5.17	5.17
Projector & PA system	49.40	0.00	0.00	49.40	46.93	0.00	0.00	46.93	2.47	2.47
CCTV	86.66	0.00	0.00	86.66	82.33	0.00	0.00	82.33	4.33	4.33
Xerox Machine	18.40	0.00	0.00	18.40	17.48	0.00	0.00	17.48	0.92	0.92
TOTAL	29659.94	0.00	397.30	29262.64	17693.97	681.09	397.30	17977.76	11284.88	11965.97
-sd- T.D.SADASIVAM CHAIRMAN DIN NO : 01248389 Place : Chennai Date : 24-06-2026 -sd- B.RAJENDRAN DIRECTOR TREASURER DIN NO : 01757405 For S.Santhanagopalan & Co Chartered Accountants Firm Regn.No:003604S -sd- S.Santhanagopalan Partner Membership No : 028813										

Nature of Business:

Automobile Association of Southern India is a company incorporated under Sec 8 of the Companies Act, 2013 and a non-profit organization to encourage and develop automobile movements, to protect and extend the rights and privilege of automobile owners, to provide services relating to transport department and promoting road safety awareness for both road users and motorists.

1) SIGNIFICANT ACCOUNTING POLICIES

A) Basis of Preparation

The financial statements are prepared under the historical cost convention on accrual basis and in accordance with the accounting principles generally accepted in India and comply with mandatory Accounting Standards prescribed and relevant provisions of the Companies act, 2013 to the extent applicable.

B) Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions to be made that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialize.

C) Fixed Assets

Tangible Fixed assets are stated at cost, less accumulated depreciation. Costs include related tax, duties, freight, insurance etc. attributable to acquisition and installation of assets

D) Intangible Assets

Any identifiable non-monetary asset, which meets the definition and recognition criteria as laid down in Accounting Standards -26 are recognized as Intangible Fixed assets in the books of accounts and are stated at cost of acquisition less accumulated amortization. . Software is capitalized when it is expected to provide future economic benefits. Capitalization cost includes license fees and cost of implementation and system integration.

E) Lease

The Company's Significant leasing arrangements are in respect of Operating Leases for Premises. The Lease rentals paid are charged to the Profit and Loss Account. The Lease Rentals paid are expensed with reference to lease terms and other conditions.

F) Borrowing Cost

Borrowing Costs are capitalized as part of the cost of qualifying asset when it is possible that they will result in future economic benefits and the cost can be measured reliably. Other Borrowing costs are recognized as an expense in the period in which they are incurred.

G) Depreciation/Amortization

Depreciation on fixed assets has been provided on WDV method on pro-rata basis over the useful life prescribed in schedule II to the Companies Act, 2013 after considering salvage value of five percent of original cost. The Company has considered useful life of assets same as prescribed under the Companies Act, 2013.

Assets of which useful life has already been expired but depreciation charged till

previous financial year was less than 95% of original cost of the assets, difference of 95% of Original Cost and depreciation charged till last year, has been charged to profit and loss account as depreciation.

Assets on which depreciation has already been charged above of 95% of Original Cost of the assets till previous financial year and written down value of the assets is less than 5% of Original Cost, salvage value has been considered remaining WDV as on first day of current financial year.

H) Impairment of Assets

An asset is said to be impaired when the carrying cost of asset exceeds its recoverable value. At each Balance sheet date, the carrying values of the tangible and intangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

An impairment loss is charged to the Profit and loss account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

I) Investments

Investments are classified into current and long-term investments. Current investments are carried at lower of cost and fair value.

Long Term Investments are carried at cost. Provisions for diminution if any, in the value of investments is made to recognize any decline, other than temporary.

J) Revenue Recognition

All Income and expenditure items having material bearing on the financial statements are recognized on accrual basis.

K) Foreign Currency transaction

The Reporting currency of the company is Indian Rupees (INR).

Foreign Currency transactions are initially accounted in the books of accounts at the rates of exchange prevailing on the date of transaction.

Monetary foreign currency assets and liabilities at period-end are restated at the closing rate. The difference arising from the restatement is recognized in the profit and loss account.

The difference between the rate at which foreign currency transactions are accounted and the rate at which they are realized is recognized in the profit and loss account.

L) Retirement and other Employee Benefits

Provident fund

Contributions to Provident Fund, a defined contribution plan are made in accordance with the Employees' Provident Fund Act, 1952, and are recognized as an expense when employees have rendered service entitling them to the contributions.

Gratuity

The Gratuity plan provides a lump sum payment to vested employees, at retirement or termination of employment, an amount based on the respective employee's last drawn salary and the years of employment with the Company.

The Company provides for gratuity to its employees which are charged to income and expenditure account and a sum of Rs.4,19,005/-debited based on the actuarial valuation as at the date of balance sheet.

None of the employees of the association are in receipt of the prescribed remuneration and as such the list of employees as required is not enclosed with this report.

Provisions, Contingent Assets and Contingent Liabilities

Provisions are recognized only when there is a present obligation as a result of past events and when a reasonable estimate of the amount of obligation can be made.

Contingent Assets are neither recognized nor disclosed in the Financial Statements.

Contingent Liabilities are not recognized but disclosed for possible obligation which will be confirmed only by future events not wholly within the control of the company.

NOTES ON ACCOUNTS

- (1) (a) Earning in foreign exchange: Nil
(b) Expenditure in foreign currency on royalty, know how etc: NIL
- (2) A lease agreement for 35 years for the front side of AASI building has been entered with CMRL.
Proportionate amount of lease rent applicable for the financial year ended 31/03/2026 is charged off to expenses account and the balance is kept under current assets.
- (3) A Usage rights agreement for 35 years for the front side of AASI building (same portion entered with CMRL) has been entered with MPCPL as co owners of the premises. Proportionate amount of Usage right charges applicable for the financial year ended 31/03/2026 is charged to Income account and the balance is kept under current Liabilities as Usage right Charges - MPCPL
- (4) Furnishing of quantitative details regarding opening stock, purchases, sales and Closing stock does not arise since it is a servicing company.
- (5) A sum of Rs.7,12,900/-has been appropriated (being the 25% of the collection during the year) from Life- membership received during the year to Income and Expenditure Account.
- (6) General Reserve is adjusted to the credit balance of Profit and Loss account and the net figure is shown
- (7) Previous year's figures have been re grouped wherever necessary.
- (8) Figures have been rounded off to nearest rupee.

For S. Santhanagopalan & Co
Firm Regn. No. 003604S

-sd-
T.D. SADASIVAM
Chairman
DIN NO : 01248389

-sd-
B.RAJENDRAN
DIRECTOR
DIN NO : 01757405

-sd-
(S.Santhanagopalan)
Partner
Membership No : 28813

Place : CHENNAI
Date : 24-06-2026

Independent Auditor's Report

To the Members of **AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA**

Report on the Financial Statements

We have audited the accompanying financial statements of **AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA** ("the company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Sec133 of the Act, read with Rule7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2026; and
- b) In the case of the Statement of Profit and Loss, of the **Profit** for the year ended on that date;

Report on other Legal and Regulatory Requirements.

1. This Report does not include a statement on the matter's specified in Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, since in our opinion and according to the information and explanation given to us, they said Order is not applicable to the company.
2. As required by section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31 March 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**".
 - g) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:
 - i. The company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii. There has been no amount required to be transferred, to the Investor Education and Protection Fund by the Company.

For S. SANTHANAGOPALAN & CO
Chartered Accountants
FRN : 003604S

Place : CHENNAI
Date : 24/06/2026

-sd-
S. SANTHANAGOPALAN
(Partner)
Membership No : 028813

**“Annexure A” to the Independent Auditor's Report of even date on the Financial Statements
AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA:**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Sec. 143 of the
Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of **AUTOMOBILE ASSOCIATION OF SOUTHERN INDIA** (“the Company”) as of March 31, 2026, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial controls over financial reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountants of India (ICAI).

For S. SANTHANAGOPALAN & CO
Chartered Accountants
FRN : 003604S

-sd-

S. SANTHANAGOPALAN
(Partner)
Membership No : 028813

Place : CHENNAI
Date : 24/06/2026

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