

Sri Mandir

ABN 28 003 123 591

Financial Statements

For the year ended 30 June 2026

Sri Mandir
ABN 28 003 123 591

Contents

Committee's Report

Statement by Members of the Committee

Compilation Report

Income and Expenditure Statement

Detailed Balance Sheet

Notes to the Financial Statements

Sri Mandir
ABN 28 003 123 591
Committee's Report
For the year ended 30 June 2026

Your committee members submit the financial accounts of the Sri Mandir for the financial year ended 30 June 2026.

Committee Members

The names of committee members at the date of this report are:

Mr. Chand Chadha, President
Mr Chander Mohan Gupta, Vice President
Mrs Amita Kant, Secretary
Mr. Rajesh Sethi, Treasurer
Mr Vikash Solonki, Executive Member
Mr Rajendra Chauhan, Executive Member
Mr Shantanu Mukherjee, Executive Member
Mr Sumit Kumar, Executive Member
Mr Yogesh Kumar, Executive Member
Mr Nishant Gupta, Executive Member

Principal Activities

The principal activities of the association during the financial year were: Religious Activities.

Significant Changes

No significant change in the nature of these activities occurred during the year.

Operating Result

The profit from ordinary activities after providing for income tax amounted to

Year ended	Year ended
30 June 2026	30 June 2025
\$ 536,901	\$ 276,961

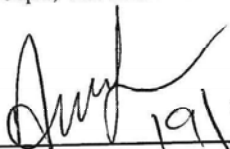
The accompanying notes form part of these financial statements.

Sri Mandir
ABN 28 003 123 591
Committee's Report
For the year ended 30 June 2026

Signed in accordance with a resolution of the Members of the Committee on:


Mr. Chand Chadha, President 19/10/2026


Mr Chander Mohan Gupta, Vice President 19/10/2026


Mrs Amita Kant, Secretary 19/10/2026


Mr Rajesh Sethi, Treasurer 19/10/26


Mr Vikas Solonki, Executive Member 19/10/2026.


Mr Rajendra Chauhan, Executive Member 19/10/2026

The accompanying notes form part of these financial statements.

Sri Mandir
ABN 28 003 123 591
Statement by Members of the Committee
For the year ended 30 June 2026

The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

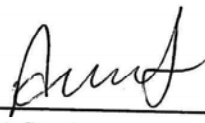
In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

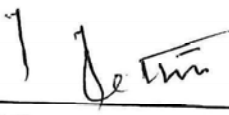
1. Presents fairly the financial position of Sri Mandir as at 30 June 2026 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.

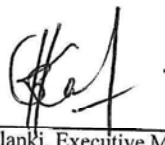
This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:


19/10/2026
Mr. Chand Chadha, President


19/10/2026
Mr Chander Mohan Gupta, Vice President


19/10/2026
Mrs Amita Kant, Secretary


19/10/2026
Mr Rajesh Sethi, Treasurer


19/10/2026
Mr Vikas Bolanki, Executive Member


19/10/2026
Mr Rajendra Chauhan, Executive Member

The accompanying notes form part of these financial statements.

Sri Mandir
ABN 28 003 123 591
Compilation Report to Sri Mandir

We have compiled the accompanying special purpose financial statements of Sri Mandir, which comprise the Income and Expenditure Statement and Balance Sheet as at 30 June 2026, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is to provide financial information to the committee of management.

The Responsibility of the Committee

The committee of Sri Mandir is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet its needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the committee, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional Accountants (including Independence Standards).

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who is responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

Fintax Business Services
Suite 1.05 Versatile Building
29-31 Lexington Drive, Bella Vista NSW

15 October, 2026

Sri Mandir
ABN 28 003 123 591
Income and Expenditure Statement
For the year ended 30 June 2026

	2026 \$	2025 \$
Income		
Membership Fees	6,167	3,624
Building & Education Fund	227,240	75,136
General Donations, Pooja & Function Rec.	746,716	542,322
Interest received	35,656	10,323
Other income	625	430
Rents received	53,101	27,780
Total income	<u>1,069,505</u>	<u>659,615</u>
Expenses		
Accounting & Auditing	4,000	4,400
Bank Charges	3,719	3,105
Kitchen, Food & supplies	47,504	47,836
Cleaning/rubbish removal	82,648	66,832
Depreciation	35,918	32,415
Electricity	20,175	11,149
Functions & Events	12,280	5,862
Insurance	23,921	21,893
Legal fees		5,745
Vehicle Expenses	16,941	13,770
Other Expenses	4,545	8,986
Postage - Aub	446	
Printing & stationery	461	571
Rates & land taxes	5,069	(31,740)
Repairs & maintenance	25,416	4,996
Employee Benefit Expenses	220,953	169,160
Subscriptions	1,481	1,202
Telephone	2,437	2,444
Water Charges	11,360	3,018
Pitt Town Property Expenses	13,329	11,009
Total expenses	<u>532,603</u>	<u>382,655</u>
Surplus from ordinary activities before income tax	<u>536,901</u>	<u>276,961</u>
Surplus transferred to Building & Education Fund	(291,286)	(91,907)

The accompanying notes form part of these financial statements.

Sri Mandir
ABN 28 003 123 591
Income and Expenditure Statement
For the year ended 30 June 2026

	2026	2025
	\$	\$
Net profit attributable to the association	245,615	185,054
	<u>245,615</u>	<u>185,054</u>

The accompanying notes form part of these financial statements.

Sri Mandir
ABN 28 003 123 591
Detailed Balance Sheet as at 30 June 2026

	Note	2026 \$	2025 \$
Current Assets			
Cash Assets			
CBA General 11067599		39,704	157,259
Building Fund CBA Account No. 11001618		173,048	74,683
Term Deposits		1,021,728	489,262
		<u>1,234,480</u>	<u>721,204</u>
Other			
Sydney Water Recoverable		5,160	
		<u>5,160</u>	
Total Current Assets		<u>1,239,640</u>	<u>721,204</u>
Non-Current Assets			
Property, Plant and Equipment			
Land & Development - Pitt Town		2,474,292	2,458,500
Land & Building - 286 Cumberland Rd Auburn		2,581,319	2,581,319
Less: Accumulated Depreciation		(434,565)	(412,542)
Fixtures & Fittings		198,626	183,588
Less: Accumulated depreciation		(178,078)	(170,452)
Plant & equipment - at cost		41,649	40,067
Less: Accumulated depreciation		(21,783)	(18,402)
Motor Vehicle- at cost		39,775	39,775
Less : Accu Dep Mazda CX		(31,111)	(28,223)
		<u>4,670,124</u>	<u>4,673,630</u>
Total Non-Current Assets		<u>4,670,124</u>	<u>4,673,630</u>
Total Assets		<u>5,909,764</u>	<u>5,394,834</u>

The accompanying notes form part of these financial statements.

Sri Mandir
ABN 28 003 123 591
Detailed Balance Sheet as at 30 June 2026

	Note	2026 \$	2025 \$
Current Liabilities			
Current Tax Liabilities			
Account With ATO		5,933	4,760
		<u>5,933</u>	<u>4,760</u>
Provisions			
Superannuation Liability			4,835
Long service leave liability		43,318	40,055
Annual Leave liability		70,004	91,576
		<u>113,322</u>	<u>136,466</u>
Total Current Liabilities		<u>119,255</u>	<u>141,226</u>
Total Liabilities		<u>119,255</u>	<u>141,226</u>
Net Assets		<u>5,790,509</u>	<u>5,253,608</u>
Members' Funds			
Reserves			
Assets revaluation reserve		1,469,390	1,469,390
Educational & Cultural Funds		861,301	570,015
Accumulated surplus (deficit)		3,459,818	3,214,203
Total Members' Funds		<u>5,790,509</u>	<u>5,253,608</u>

The accompanying notes form part of these financial statements.

Sri Mandir
ABN 28 003 123 591
Notes to the Financial Statements
For the year ended 30 June 2026

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act of New South Wales. In the opinion of the committee the association is not a reporting entity because it is not reasonable to expect the existence of users who rely on the association's general purpose financial statements for information useful to them for making and evaluating decisions about the allocation of resources.

The financial report has been prepared in accordance with the Associations Incorporations Act of New South Wales, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.

The association has concluded that the requirements set out in AASB 10 and AASB 128 are not applicable as the initial assessment on its interests in other entities indicated that it does not have any subsidiaries, associates or joint ventures. Hence, the financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The association has not assessed whether these special purpose financial statements comply with all the recognition and measurement requirements in Australian Accounting Standards.

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are:

Class of Fixed Asset	Depreciation Rate
----------------------	-------------------

Please enter classes of fixed asset and depreciation rates here

(b) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

Sri Mandir
ABN 28 003 123 591
Notes to the Financial Statements
For the year ended 30 June 2026

(c) Employee Benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

(e) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

The association has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: Income of Not-for-Profit Entities (AASB 1058) using the cumulative effective method of initially applying AASB 15 and AASB 1058 as an adjustment to the opening balance of equity at 1 July 2019. Therefore, the comparative information has not been restated and continues to be presented under AASB 118: Revenue and AASB 1004: Contributions.

(f) Goods and Services Tax (GST)

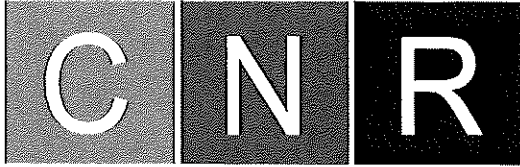
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

Sri Mandir
ABN 28 003 123 591
Notes to the Financial Statements
For the year ended 30 June 2026

	2026	2025
Note 2: Revenue		
Operating Activities:		
Other sales revenue	980,123	621,082
Rents	53,101	27,780
Interest revenue	35,656	10,323
Other operating revenue:		
Other income	625	430
	<u>1,069,504</u>	<u>659,615</u>
Note 3: Cash assets		
Bank accounts:		
CBA General 11067599	39,704	157,259
Building Fund CBA Account No. 11001618	173,048	74,683
Term Deposits	1,021,728	489,262
	<u>1,234,480</u>	<u>721,204</u>
Note 4: Other Assets		
Current		
Prepayments	5,160	
	<u>5,160</u>	

Sri Mandir
ABN 28 003 123 591
Notes to the Financial Statements
For the year ended 30 June 2026

	2026	2025
Note 5: Property, Plant and Equipment		
Freehold land:		
- At independent valuation	2,474,292	2,458,500
	<u>2,474,292</u>	<u>2,458,500</u>
Buildings:		
- At cost	2,146,754	2,168,777
	<u>2,146,754</u>	<u>2,168,777</u>
Leasehold improvements:		
- At cost	20,548	13,135
- Less: Accumulated depreciation		
	<u>20,548</u>	<u>13,135</u>
Plant and equipment:		
- At cost	41,649	40,067
- Less: Accumulated depreciation	(21,783)	(18,402)
	<u>19,866</u>	<u>21,665</u>
Motor vehicles:		
- At cost	39,775	39,775
- Less: Accumulated depreciation	(31,111)	(28,223)
	<u>8,664</u>	<u>11,552</u>
	<u><u>4,670,124</u></u>	<u><u>4,673,630</u></u>



CNR Accounting & Taxation

AUDITOR'S INDEPENDENCE DECLARATION

To,

Board of Directors
Sri Mandir
286 Cumberland Road,
Auburn NSW – 2144
ABN: 28 003 123 591

Dear **Board Members**,

In accordance with Section 307C of the Corporation Act 2001, I am pleased to provide the following declaration of Independence to the Directors of Sri Mandir Inc.

As auditor, for the audit of Financial Statements of Sri Mandir Inc. for the Financial year ended 30th June 2026, I declare that to the best of my knowledge and belief, there have been no contraventions of :

- (i) the auditor independence requirements of the Corporations Act 2001 in relation to the review
- (ii) any applicable code of professional conduct in relation to review.

Yours Sincerely,

For CNR Accounting & Taxation Pty Ltd

Chander Sareen
Director

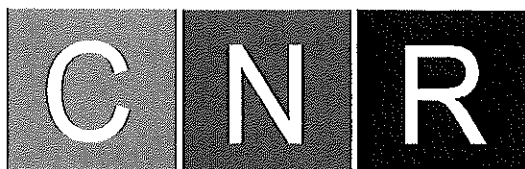
20th October 2026

CNR Accounting & Taxation is a CPA Practice

Liability limited by a scheme approved under Professional Standards Legislation



Certified Practising Accountants & Tax Agents
ABN: 38 113 055 664
Suite 606, Level 6, 11 Deane Street, Burwood NSW 2134
Phone: +61 2 9747 6000 Fax: +61 2 9747 6001
Email: info@cnrservices.com.au Website: www.cnrservices.com.au



CNR Accounting & Taxation

INDEPENDENT AUDITOR'S REVIEW REPORT

To
The Committee members of Sri Mandir Inc.
Auburn, NSW

Report on the annual accounts for the year ended on 30th June 2026

We have reviewed the accompanying financial report of Sri Mandir Inc, which comprises the statement of financial position as at 30th June 2026, the statement of comprehensive income Expenditure for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the members' declaration.

Members' responsibility for the Financial Report for the year ended on 30th June 2026

The members of the committee are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the members determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; selection of appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standard on Review Engagements ASRE 2415 Review of a Financial Report: Company Limited by Guarantee or an Entity Reporting under the ACNC Act or Other Applicable Legislation or Regulation, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the Corporations Act 2001 including:

- (a) giving a true and fair view of the company's/entity's financial position as at 30th June 2026 and its performance for the year ended on that date;
- (b) compliance with the Australian Accounting Standards and Corporations Regulations 2001

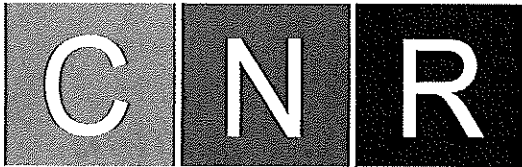
ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report. A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is

CNR Accounting & Taxation is a CPA Practice

Liability limited by a scheme approved under Professional Standards Legislation



Certified Practising Accountants & Tax Agents
ABN: 38 113 055 664
Suite 606, Level 6, 11 Deane Street, Burwood NSW 2134
Phone: +61 2 9747 6000 Fax: +61 2 9747 6001
Email: info@cnrservices.com.au Website: www.cnrservices.com.au



CNR Accounting & Taxation

substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

In conducting our review, we have complied with the independence requirements of the Corporations Act 2001. We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the members of Sri Mandir Inc, would be in the same terms if given to the members as at the time of this auditor's report.

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the financial report of Sri Mandir Inc is not in accordance with the Corporations Act 2001 including:

- (a) giving a true and fair view of the company's financial position as at 30th June 2026 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and Corporations Regulations 2001.

For CNR Accounting & Taxation Pty Ltd

A handwritten signature in black ink, appearing to read 'Chander Sareen', with a horizontal line underneath.

Chander Sareen
Director

20th October 2026

CNR Accounting & Taxation is a CPA Practice

Liability limited by a scheme approved under Professional Standards Legislation



Certified Practising Accountants & Tax Agents
ABN: 38 113 055 664
Suite 606, Level 6, 11 Deane Street, Burwood NSW 2134
Phone: +61 2 9747 6000 Fax: +61 2 9747 6001
Email: info@cnrservices.com.au Website: www.cnrservices.com.au