```
#include <stdio.h>
int main() {
    float attendance, average;
    // Input from the user
    printf("Enter attendance percentage: ");
    scanf("%f", &attendance);
    printf("Enter average marks: ");
    scanf("%f", &average);
    // Check eligibility
    if (attendance >= 75 && average >= 40) {
        printf("Eligible for final exams.\n");
    } else {
        printf("Not eligible.\n");
    return 0;
```