

**AUDITOR'S REPORT TO THE MEMBERS OF THE  
GOVERNING BODY OF KARUNA PREM**

We have audited the attached Balance Sheet of **KARUNA PREM, PATLIPUTRA NURSING HOME, 7, SAMEYPUK P.O., DELHI -110 042** as at 31<sup>st</sup> March, 2025 and the Income and Expenditure Account together with the Receipts and Payments Accounts, for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of Karuna Prem. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These 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 the management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that: -

- A. 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.
- B. In our opinion proper books of accounts have been kept by the Society so far as appears from our examination of the books.
- C. The Balance Sheet, the Income and Expenditure Account and Receipts and Payments Account dealt with by this Report are in agreement with the Books of Account.
- D. In our opinion and to the best of our information and according to explanations given to us, the accounts, read with the notes appearing thereon or attached thereto give a true and fair view: -
  - i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March, 2025
  - ii. In the case of the Income and Expenditure of Surplus/Deficit for the year ended on that date.
  - iii. In the case of the Receipts and Payments Accounts of the receipts and payments for the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025.

For A. John Moris & Co.,  
Chartered Accountants.  
Firm Regn. No. 007220S

(CA Shrawan Kumar)  
Partner  
Membership No. 413548



8 SEP 2025

UDIN: UDIN:25413548BMKQCF9219

**DELHI BRANCH OFFICE : H-28, 4TH FLOOR, NAVIN SHAHDARA, DELHI - 110032**

**Head Office : Royapettah, Chennai-600014**

**Mob: 9955808488 | Tel.: 011-40367831 | Email: ca.shrawan.singh@gmail.com | Web: www.ajohnmoris.com**

**Branch - Ahmedabad | Bengaluru | Chattisgarh | Hyderabad | Kolkata | Lucknow | Mumbai | New Delhi | Ranchi | Surat | Erode | Kochi | Kumbakonam  
Madurai | Nagercoil | Nagpur | Stricity | Thiruvanthapuram | Thrissur | Tirunelveli | Tiruppur | Trichy | Tuticorin | Visakhapatnam**

**KARUNA PREM: DELHI**  
**BALANCE SHEET AS AT 31ST. MARCH, 2025**

| LIABILITIES                            | AMOUNT (RS.)       | AMOUNT (RS.)               | ASSETS                        | AMOUNT (RS.)       | AMOUNT (RS.)               |
|----------------------------------------|--------------------|----------------------------|-------------------------------|--------------------|----------------------------|
| <b><u>CAPITAL FUND:</u></b>            |                    |                            | <b><u>FIXED ASSETS:</u></b>   |                    |                            |
| <b><u>Indian Account</u></b>           |                    |                            | Foreign Contributions A/c.    | 4,03,325.75        |                            |
| Opening Balance                        | 5,60,088.87        |                            | Indian Account                | <u>2,737.00</u>    | 4,06,062.75                |
| Add: Excess of Income over Expenditure | <u>1,10,911.66</u> | 6,71,000.53                |                               |                    |                            |
| <b><u>CAPITAL FUND:</u></b>            |                    |                            | <b><u>CURRENT ASSETS:</u></b> |                    |                            |
| Foreign Account                        |                    | 4,03,325.75                | Foreign Contribution A/c.     | 95,065.22          |                            |
|                                        |                    |                            | Indian Account                | <u>6,68,263.53</u> | 7,63,328.75                |
| <b><u>FOREIGN GRANTS:</u></b>          |                    |                            |                               |                    |                            |
| Opening Balance                        | 66,414.22          |                            |                               |                    |                            |
| Receipts during the year(Interest)     | 28,651.00          |                            |                               |                    |                            |
| Less: Utilized during the year         | <u>-</u>           | 95,065.22                  |                               |                    |                            |
| <b>Total Rs.</b>                       |                    | <b><u>11,69,391.50</u></b> | <b>Total Rs.</b>              |                    | <b><u>11,69,391.50</u></b> |

Significant Accounting Policies &  
Notes to Accounts

Sch - '1'

*Aurender Chahal*  
Secretary/Chief Functionary

Examined and found correct in accordance  
with the books of accounts and information's  
and explanations furnished to us.

For A. John Moris & Co.,  
Chartered Accountants  
Firm Regn. No. 007220S



(CA Shrawan Kumar)  
Partner  
Membership No.413548  
**UDIN:25413548BMKQCF9219**

8 SEP 2025

**SCHEDULE - '1'**  
**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS**

**I. Significant Accounting Policies**

**(i) Basis of Accounting**

The Financial statements have been drawn up on historical cost convention on Cash Basis

**(ii) Fixed Assets**

- a) Fixed Assets are stated at cost of construction / acquisition. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to their working condition for intended use.
- b) Assets purchased out of specific purpose grants are charged to the respective fund and Capitalized at the end of the year.
- c) No Depreciation has been provided on fixed assets

**(iii) Revenue Recognition**

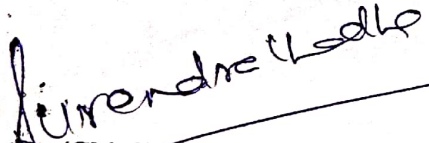
Revenue from general purpose donations is recognized on the date on which the donation is received by the Society.

**(iv) Specific purpose grants**

Grants received / expenses incurred for specific purposes are accounted for separately as 'Unutilized Grants' and the unspent balance of the grant is carried forward.

**II. Notes to Accounts**

- (i) The Society has during the year adopted Cash basis of accounting as followed in the earlier years
- (ii) The Society charges cost of fixed assets purchased from Foreign Contributions to respective project/expense account at the time of purchase. At the year end total cost of Fixed Assets purchased during the year is transferred to Fixed Assets account with corresponding increase in Capital Fund by way of a contra entry

  
(Secretary/Chief Functionary)

For A. John Moris & Co.,  
Chartered Accountants.  
Firm Regn. No. 007220S

(CA Shrawan Kumar)  
Partner  
Membership No. 413548



- 8 SEP 2025



**KARUNA PREM: DELHI**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

| <u>EXPENDITURE</u>                       | <u>AMOUNT (Rs.)</u> | <u>AMOUNT (Rs.)</u> | <u>INCOME</u>                                 | <u>AMOUNT (Rs.)</u> | <u>AMOUNT (Rs.)</u> |
|------------------------------------------|---------------------|---------------------|-----------------------------------------------|---------------------|---------------------|
| Foreign Grants utilized                  |                     | -                   | <b><u>Foreign Grants:</u></b>                 |                     |                     |
| Indian Grants utilized                   |                     | -                   | Received during the year (Including interest) | 28,651.00           |                     |
| <b><u>Expenses of Indian Account</u></b> |                     |                     | Add: Unutilized as on 01.04.2024              | 66,414.22           |                     |
| Medical Care Programme                   |                     | 13,01,605.00        | Less: Unutilized as on 31.03.2025             | 95,065.22           | -                   |
| <b><u>Admin Expenses</u></b>             |                     |                     |                                               |                     |                     |
| Bank Charges                             | 314.34              |                     | Donations - 80G                               | 14,37,170.00        |                     |
| Postage & Courier                        | 500.00              |                     | Other Donation                                |                     | 14,37,170.00        |
| Professional Charges                     | 30,000.00           |                     |                                               |                     |                     |
| Printing & Stationery                    | 1,534.00            | 32,348.34           | Interest on Saving Bank                       |                     | 9,520.00            |
| Depreciation                             |                     | 1,825.00            |                                               |                     |                     |
| Excess of Income over Expenditure        |                     | 1,10,911.66         |                                               |                     |                     |
| <b>Total Rs.</b>                         |                     | <b>14,46,690.00</b> | <b>Total Rs.</b>                              |                     | <b>14,46,690.00</b> |

*Arunendra Choudhary*  
Secretary/Chief Functionary

Examined and found correct in accordance  
with the books of accounts and information's  
and explanations furnished to us.

For A. John Moris & Co.,  
Chartered Accountants  
Firm Regn. No. 007220S

(CA Shrawan Kumar)  
Partner  
Membership No.413548



8 SEP 2025

**KARUNA PREM: DELHI**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

| RECEIPTS                   | AMOUNT (RS.)       | AMOUNT (RS.)               | PAYMENTS                       | AMOUNT (RS.)       | AMOUNT (RS.)               |
|----------------------------|--------------------|----------------------------|--------------------------------|--------------------|----------------------------|
| <b>OPENING BALANCES:</b>   |                    |                            | <b>FOREIGN GRANTS UTILIZED</b> |                    | -                          |
| Foreign Contributions A/c. | 66,414.22          |                            |                                |                    |                            |
| Indian Account             | <u>5,55,526.87</u> | 6,21,941.09                | <b>INDIAN FUNDS UTILIZED</b>   |                    |                            |
|                            |                    |                            | <b>Programme Expenses</b>      |                    |                            |
| <b>Indian Account</b>      |                    |                            | Medical Care Programme         |                    | 13,01,605.00               |
| <b>Donations</b>           |                    |                            |                                |                    |                            |
| Donations - 80G            | 14,37,170.00       |                            | <b>Admin Expenses</b>          |                    |                            |
| Other Donation             | <u>-</u>           | 14,37,170.00               | Bank Charges                   | 314.34             |                            |
|                            |                    |                            | Postage & Courier              | 500.00             |                            |
| <b>Foreign Account</b>     |                    |                            | Professional Charges           | 30,000.00          |                            |
| Contribution Received      |                    | 28,181.00                  | Printing & Stationery          | <u>1,534.00</u>    | 32,348.34                  |
|                            |                    |                            |                                |                    |                            |
| <b>BANK INTEREST:</b>      |                    |                            | <b>CLOSING BALANCES:</b>       |                    |                            |
| Foreign Contribution A/c.  | 470.00             |                            | Foreign A/c.                   | 95,065.22          |                            |
| Indian Account             | <u>9,520.00</u>    | 9,990.00                   | Indian Account                 | <u>6,68,263.53</u> | 7,63,328.75                |
|                            |                    |                            |                                |                    |                            |
| <b>Total Rs.</b>           |                    | <u><u>20,97,282.09</u></u> | <b>Total Rs.</b>               |                    | <u><u>20,97,282.09</u></u> |

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

For A. John Moris & Co.,  
Chartered Accountants  
Firm Regn. No. 007220S



(CA Shrawan Kumar)  
Partner  
Membership No.413548

- 8 SEP 2025

Secretary/Chief Functionary

**KARUNA PREM: DELHI**  
**BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2025**

| <u>LIABILITIES</u>                  | <u>AMOUNT (RS.)</u> | <u>AMOUNT (RS.)</u> | <u>ASSETS</u>             | <u>AMOUNT (RS.)</u> | <u>AMOUNT (RS.)</u> |
|-------------------------------------|---------------------|---------------------|---------------------------|---------------------|---------------------|
| <u>CAPITAL FUND</u>                 |                     |                     | <u>FIXED ASSETS</u>       |                     |                     |
| Fixed Assets as per contra          |                     | 4,03,325.75         | (As per Contra)           |                     | 4,03,325.75         |
| <br><u>FOREIGN GRANTS</u>           |                     |                     | <br><u>CURRENT ASSETS</u> |                     |                     |
| Opening Balance                     | 66,414.22           |                     | Cash at Bank (PNB A/C)    | 43,932.22           |                     |
| Receipts during the year (Interest) | 28,651.00           |                     | Cash at Bank (SBI A/C)    | 1,960.00            |                     |
| Less : Utilized during the year     | -                   | 95,065.22           | TDS Recoverable           | 49,173.00           | 95,065.22           |
|                                     |                     |                     |                           |                     |                     |
| <br><b>Total Rs.</b>                |                     | <b>4,98,390.97</b>  | <br><b>Total Rs.</b>      |                     | <b>4,98,390.97</b>  |

*Aurande Chaudhary*  
Secretary/Chief Functionary

Examined and found correct in accordance  
with the books of accounts and information's  
and explanations furnished to us.

For A. John Moris & Co.,  
Chartered Accountants  
Firm Regn. No. 007220S

(CA Shrawan Kumar)  
Partner  
Membership No.413548



*8 SEP 2025*



**KARUNA PREM: DELHI**  
**INCOME & EXPENDITURE ACCOUNT OF FOREIGN CONTRIBUTION**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

| EXPENDITURE             | AMOUNT (RS.)    | AMOUNT (RS.) | INCOME                                        | AMOUNT (RS.)     | AMOUNT (RS.) |
|-------------------------|-----------------|--------------|-----------------------------------------------|------------------|--------------|
| Foreign Grants utilized | -               |              | <b>Foreign Grants:</b>                        |                  |              |
|                         |                 |              | Received during the year (Including interest) | 28,651.00        |              |
|                         |                 |              | Add: Unutilized as on 01.04.2024              | 66,414.22        |              |
|                         |                 |              | Less: Unutilized as on 31.03.2025             | <u>95,065.22</u> | -            |
| <b>Total Rs.</b>        | <u><u>-</u></u> |              | <b>Total Rs.</b>                              | <u><u>-</u></u>  |              |

*Surendra Chadda*  
Secretary/Chief Functionary

Examined and found correct in accordance  
with the books of accounts and information's  
and explanations furnished to us.

For A. John Moris & Co.,  
Chartered Accountants  
Firm Regn. No. 007220S

(CA Shrawan Kumar)  
Partner  
Membership No.413548



- 8 SEP 2025



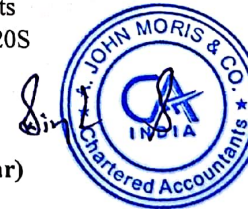
**KARUNA PREM: DELHI**

**RECEIPTS AND PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS  
FOR THE YEAR ENDED 31ST MARCH, 2025**

| RECEIPTS                   | AMOUNT (RS.) | AMOUNT (RS.)     | PAYMENTS                  | AMOUNT (RS.) | AMOUNT (RS.)     |
|----------------------------|--------------|------------------|---------------------------|--------------|------------------|
| <b>Opening Balances:</b>   |              |                  | <b>Admin Expenses</b>     |              |                  |
| Cash at Bank (PNB A/C)     | 15,333.22    |                  | Bank Charges              |              | -                |
| Fixed Deposit              | 1,908.00     |                  |                           |              |                  |
| TDS Recoverable            | 49,173.00    | 66,414.22        |                           |              |                  |
|                            |              |                  |                           |              |                  |
| Contribution Received      |              | 28,181.00        |                           |              |                  |
| <b>Interest From Banks</b> |              |                  |                           |              |                  |
| Saving Account             |              | 470.00           |                           |              |                  |
|                            |              |                  |                           |              |                  |
|                            |              |                  | <b>CLOSING BALANCES :</b> |              |                  |
|                            |              |                  | Cash at Bank (PNB A/C)    | 43,932.22    |                  |
|                            |              |                  | Cash at Bank (SBI A/C)    | 1,960.00     |                  |
|                            |              |                  | TDS Recoverable           | 49,173.00    | 95,065.22        |
| <b>Total Rs.</b>           |              | <b>95,065.22</b> | <b>Total Rs.</b>          |              | <b>95,065.22</b> |

Examined and found correct in accordance  
with the books of accounts and information's  
and explanations furnished to us.

For A. John Moris & Co.,  
Chartered Accountants  
Firm Regn. No. 007220S



(CA Shrawan Kumar)  
Partner  
Membership No.413548

- 8 SEP 2025

*Shrawan Kumar*  
Secretary/Chief Functionary

**KARUNA PREM: DELHI**  
**BALANCE SHEET OF INDIAN ACCOUNT AS AT 31ST. MARCH, 2025**

| LIABILITIES                             | AMOUNT (RS.)       | AMOUNT (RS.)              | ASSETS                        | AMOUNT (RS.)       | AMOUNT (RS.)              |
|-----------------------------------------|--------------------|---------------------------|-------------------------------|--------------------|---------------------------|
| <b><u>CAPITAL FUND:</u></b>             |                    |                           | <b><u>FIXED ASSETS:</u></b>   |                    |                           |
| <b><u>General A/c.</u></b>              |                    |                           | Laptop                        |                    | 2,737.00                  |
| Opening Balance                         | 5,60,088.87        |                           |                               |                    |                           |
| Add : Excess of Income over Expenditure | <u>1,10,911.66</u> | 6,71,000.53               |                               |                    | -                         |
|                                         |                    |                           | <b><u>CURRENT ASSETS:</u></b> |                    |                           |
|                                         |                    |                           | Bank of Baroda                | 26,569.58          |                           |
|                                         |                    |                           | Indian Bank                   | <u>6,41,693.95</u> | 6,68,263.53               |
|                                         |                    |                           |                               |                    |                           |
| <b>Total Rs.</b>                        |                    | <b><u>6,71,000.53</u></b> | <b>Total Rs.</b>              |                    | <b><u>6,71,000.53</u></b> |

Examined and found correct in accordance  
with the books of accounts and information's  
and explanations furnished to us.

For A. John Moris & Co.,  
Chartered Accountants  
Firm Regn. No. 007220S



(CA Shrawan Kumar)  
Partner  
Membership No.413548

- 8 SEP 2025

*[Signature]*  
Secretary/Chief Functionary

**KARUNA PREM: DELHI**  
**INCOME AND EXPENDITURE ACCOUNT OF INDIAN ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

| EXPENDITURE                       | AMOUNT (RS.) | AMOUNT (RS.)        | INCOME                  | AMOUNT (RS.) | AMOUNT (RS.)        |
|-----------------------------------|--------------|---------------------|-------------------------|--------------|---------------------|
| <b><u>Programme Expenses</u></b>  |              |                     | <b><u>Donations</u></b> |              |                     |
| Medical Care Programme            |              | 13,01,605.00        | Donations - 80G         | 14,37,170.00 |                     |
|                                   |              |                     | Other Donation          | -            | 14,37,170.00        |
| <b><u>Admin Expenses</u></b>      |              |                     |                         |              |                     |
| Bank Charges                      | 314.34       |                     | Interest on Saving Bank |              | 9,520.00            |
| Postage & Courier                 | 500.00       |                     |                         |              |                     |
| Professional Charges              | 30,000.00    |                     |                         |              |                     |
| Printing & Stationery             | 1,534.00     | 32,348.34           |                         |              |                     |
| Depreciation                      |              | 1,825.00            |                         |              |                     |
| Excess of Income over Expenditure |              | 1,10,911.66         |                         |              |                     |
| <b>Total Rs.</b>                  |              | <b>14,46,690.00</b> | <b>Total Rs.</b>        |              | <b>14,46,690.00</b> |

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

For A. John Moris & Co.,  
Chartered Accountants  
Firm Regn. No. 007220S



(CA Shrawan Kumar)  
Partner  
Membership No. 413548

8 SEP 2025

*Shrawan Kumar*  
Secretary/Chief Functionary

**KARUNA PREM: DELHI**  
**RECEIPTS AND PAYMENTS ACCOUNT OF INDIAN ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

| RECEIPTS                        | AMOUNT (RS.) | AMOUNT (RS.)        | PAYMENTS                         | AMOUNT (RS.) | AMOUNT (RS.)        |
|---------------------------------|--------------|---------------------|----------------------------------|--------------|---------------------|
| <b><u>OPENING BALANCES:</u></b> |              |                     | <b><u>Programme Expenses</u></b> |              |                     |
| Cash in hand                    | -            |                     | Medical Care Programme           |              | 13,01,605.00        |
| Bank of Baroda                  | 25,832.58    |                     |                                  |              |                     |
| Indian Bank                     | 5,29,694.29  | 5,55,526.87         |                                  |              |                     |
|                                 |              |                     | <b><u>Admin Expenses</u></b>     |              |                     |
| <b><u>Donations</u></b>         |              |                     | Bank Charges                     | 314.34       |                     |
| Donations - 80G                 | 14,37,170.00 |                     | Postage & Courier                | 500.00       |                     |
| Other Donation                  | -            | 14,37,170.00        | Professional Charges             | 30,000.00    |                     |
|                                 |              |                     | Printing & Stationery            | 1,534.00     | 32,348.34           |
| Interest on Saving Bank         |              | 9,520.00            |                                  |              |                     |
|                                 |              |                     | <b><u>CLOSING BALANCES:</u></b>  |              |                     |
|                                 |              |                     | Bank of Baroda                   | 26,569.58    |                     |
|                                 |              |                     | Indian Bank                      | 6,41,693.95  | 6,68,263.53         |
| <b>Total Rs.</b>                |              | <b>20,02,216.87</b> | <b>Total Rs.</b>                 |              | <b>20,02,216.87</b> |

Examined and found correct in accordance  
with the books of accounts and information's  
and explanations furnished to us.

For A. John Moris & Co.,  
Chartered Accountants  
Firm Regn. No. 007220S



(CA Shrawan Kumar)  
Partner  
Membership No.413548

6- 8 SEP 2025

Secretary/Chief Functionary

