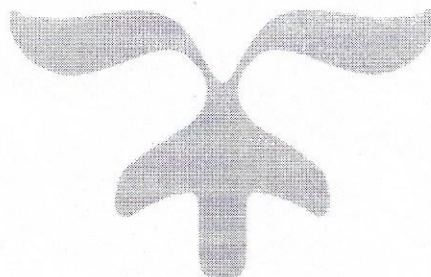


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**ANNUAL FINANCIAL  
REPORT FOR THE FINANCIAL  
YEAR ENDING  
31ST MARCH 2025**

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**MEERUT SEVA SAMAJ  
(FOREIGN CURRENCY  
ACCOUNTS) MEERUT**





# UMAKANT MANJU & ASSOCIATES

## Chartered Accountants

CA Umakant Agarwal  
FCA, MBA, LL.B., DISA (ICAI)

665/2, Mangal Panday Nagar, Meerut-250 002  
Ph. : +91-121-2760900,  
Cell : +91-9837790094, +91-9358415838  
E-mail : umakant.ca@gmail.com  
umakant@umaca.in

## AUDITOR'S REPORT

We have audit the balance sheet of **Meerut Seva Samaj (Foreign Currency Accounts), Meerut as at 31<sup>st</sup> March, 2025** together with the enclosed Income and Expenditure Account and Receipt & payment Account for the financial year ended on that date, with the books of accounts and vouchers kept by the society and certify that the same are correct in accordance with the books of accounts that have been produced before us and as per information and explanations given to us, which we have relied upon.

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

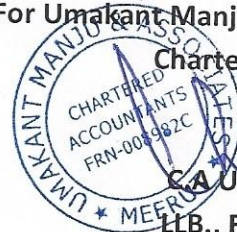
- (i) In the case of the Balance Sheet of the state of affairs of the above named society as at **31<sup>st</sup> March, 2025** and,
- (ii) In the case of the Income and Expenditure of the Deficit of the accounting period ended **31<sup>st</sup> March, 2025**.

These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statement based on our audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material mis – Statement. 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 management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion.

For Umakant Manju and Associates  
Chartered Accountants



CA Umakant Agrawal  
LLB., FCA., DISA., MBA

M.N. 077926




UDIN: 25077926BMHXNN7627

Date: 19-07-2025

Place: Meerut



**MEERUT SEVA SAMAJ (F C ACCOUNTS) MEERUT**  
**BALANCE SHEET AS AT 31ST MARCH, 2025**

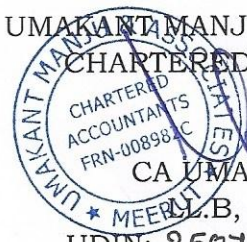
31.03.2024	PARTICULARS	Note No.	31.03.2025
<b>LIABILITES</b>			
26,51,268.00	Trust Society Funds	1	27,23,500.00
40,56,399.92	Specific Projects - Balances	2	32,21,450.00
0.00	Expenses Payable		0.00
<b>67,07,667.92</b>			<b>59,44,950.00</b>
<b>FIXED ASSETS</b>			
13,97,890.00	Fixed Assets At Cost (MSS, Meerut)	3	14,53,922.00
12,69,578.00	Fixed Assets At Cost (At other Agencies & Public Utilities)	4	12,69,578.00
<b>CURRENT ASSETS</b>			
	- In Saving Bank Account		
13,82,754.94	Canara Bank Bank, Meerut	11,86,701.94	
0.00	-Cheque Issued But not Presented	0.00	11,86,701.94
9,985.53	State Bank of India, Delhi		4,63,271.74
25,00,000.00	- In Fixed Deposit Account		15,00,000.00
1,47,459.45	- Interest Accrued on Fixed Deposits		71,476.32
<b>67,07,667.92</b>			<b>59,44,950.00</b>
	(Shajimon V.) Accountant		(Jomon Joseph) Director
			(Baskar Jesuraj Maria) President

**AUDITOR'S REPORT**

In terms of our separate report of even date, annexed.

PLACE: MEERUT  
DATE: 19/07/2025

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS  
CA UMAKANT AGARWAL  
L.B, FCA, MBA, DISA  
UDIN: 25077926 BMHXXN  
N 7627



# MEERUT SEVA SAMAJ (F C ACCOUNTS) MEERUT

TRUST SOCIETY FUNDS		NOTE NO.: 1
31.03.2024 PARTICULARS		31.03.2025
	Amount for which assets have been acquired for the projects of the Trust Society, However taken as spent for charitable purposes :	
13,81,600.00	- As per Contra - M.S.S.	14,53,922.00
12,69,578.00	- As Per Contra-Other Agencies-Public Utilities	12,69,578.00
<b>26,51,178.00</b>		<b>27,23,500.00</b>

SPECIFIC PROJECTS BALANCES		NOTE NO.: 2
31.03.2024 PARTICULARS		31.03.2025
To KATHOLISCHE ZENTRALSTELLE		
(Misereor) Post Fach 101545,D 52015		
Aachen Germany		
1,65,270.50	SAKSHAM - PHASE 3	-
The Sacred Heart Church,56		
John Streel Pericule,Medothions.		
1,54,094.00	Educational Scholarship for Training to young people	1,20,064.00
Relief work to COVID -19		
Missio, Munchen Germany,		
-	-SAMVAAD -PROJECT	
4,33,555.00	Spirituality through Skill Trng to Adol.Girls	4,59,870.00
Missio, Aachen Germany,		
Italian Bishop's Conference (CEI)		
Via -Aurelia, 468, 00165 Roma Italy		
3,45,203.83	-SAHELI -PROJECT	-
Street,Baltimore -US		
-Core Group Polio Program in		
1,67,920.29	4 blocks of Saharanur	-
- Covid -19 Relief Work (SUDHIR)		
Manos Unidas, Madrid (Spain)		
-Uphold Dignity Through Empowerment of		
Rural Women & Adolescent Girls		
0.00	-UDAAN -PROJECT	19,49,282.00
19,45,798.30	-UPHOLD -PROJECT,PHASE 2	-
8,44,558.00	-Bhoome Project	6,92,234.00
Sale of old Vehicle & Other Assets		
0.00	Bank Interest & Charitable Expenditure against it -	-
0.00	On balance available out of Foreign Contribution.	-
<b>40,56,399.92</b>		<b>32,21,450.00</b>

(Shajimon V.)  
Accountant

(Jomon Joseph)  
Director

(Baskar Jesuraj Maria)  
President

## AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

FOR UMAKANT MANJU & ASSOCIATES



PLACE: MEERUT

DATE: 19/07/2025

U. MAKANT AGARWAL  
LL.B, FCA, MBA, DISA

UDIN: 25077926B

NDHXNN7627



# MEERUT SEVA SAMAJ (F C ACCOUNTS) MEERUT


## RECEIPT & PAYMENT STATEMENT

F.Y. 2023-24	Particulars	Note No.	F.Y. 2024-25
<b>RECEIPTS</b>			
23,79,471.83	Opening Balance as on 01.04.2024	2	40,56,399.92
2,23,63,063.53	Specific Projects Receipts	5	1,06,58,258.12
<b>2,47,42,535.36</b>			<b>1,47,14,658.04</b>

<b>PAYMENTS</b>			
2,06,86,135.44	Specific Projects Payments	5	1,14,93,208.04
40,56,399.92	Closing Balance as on 31.03.2025	2	32,21,450.00
<b>2,47,42,535.36</b>			<b>1,47,14,658.04</b>

  
(Shajimon V.)  
Accountant

  
(Jomon Joseph)  
Director

  
(Baskar Jesuraj Maria)  
President

### AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

PLACE: MEERUT  
DATE: 19/07/2025

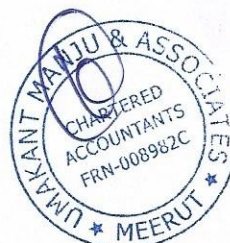
FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN-008989C  
CA UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA  
UDIN: 25077926 B12HX  
NN 7627

**INCOME :**

<b>01. KATHOLISCHE ZENTRALSTELLE</b>		
<b>(Misereor) Post Fach 101545,D 52015</b>		
<b>Germany</b>		
13,47,179.50	SAKSHAM - PHASE 3	12,57,109.25
<b>02. The Sacred Heart Church,56</b>		
<b>John Streel Pericule,Medothions.</b>		
1,56,795.00	people	1,55,970.00
<b>03. Missio, Munchen Germany,</b>		
37,74,813.00	-SAMVAAD -PROJECT	-
4,33,555.00	-Spiruality through Skill Trng to Adol.Girls	4,59,870.00
<b>04. Missio, Aachen Germany,</b>		
Emergency help for the people affected by		
incessant rain at Ghaziabad,Saharanpur,		
17,40,985.00	Muzaffarnagar ,Meerut ,Haridwar	-
<b>05. MISSIO-Belgium</b>		
Tervuursesteenweg-56,3000 Luven		
Belgium		
1,75,241.00	-Spiruality through Skill Trng to Adol.Girls	-
6,26,190.00	<b>06. -SAHELI -PROJECT</b>	-
<b>07. Fayette Street,Baltimore -US</b>		
-Core Group Polio Program in		
52,54,633.02	4 blocks of Saharanur	17,65,921.00
7,89,218.98	- Covid -19 Relief Work (CGPP-Topup))	-
<b>08. Manos Unidas, Madrid (Spain)</b>		
-Uphold Dignity Through Empowerment of		
Rural Women & Adolescent Girls		
30,91,457.00	-BHOOME Project	30,96,717.00
39,67,213.00	-UDAAN -PROJECT	37,53,549.00
<b>09. Dioezese Rottenburg-Stuttgart</b>		
8,29,354.00	Grant Reiceved for Renovation of MSS building	-
<b>10 Sale of old Vehicle &amp; Other Assets</b>		
<b>Bank Interest &amp; Charitable Expenditure</b>		
<b>11 against it -</b>		
On balance available out of Foreign		
Contribution.		
1,76,429.03		1,69,121.87
<b>2,23,63,063.53</b>	<b>Sub Total 'A'</b>	<b>1,06,58,258.12</b>

**Specific purpose payments:**

- 01. KATHOLISCHE ZENTRALSTELLE**  
**(Misereor) Post Fach 101545,D 52015**



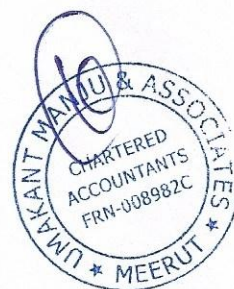


## MEERUT SEVA SAMAJ (F C ACCOUNTS) MEERUT

F.Y.2023-24	INCOME & EXPENDITURE STATEMENT	F.Y.2024-25
-------------	--------------------------------	-------------

## Germany

11,81,909.00	SAKSHAM - PHASE 3	12,57,109.25
	<b>02. The Sacred Heart Church,56</b>	
	<b>John Streel Pericule,Medothions.</b>	
2,701.00	people	35,906.00
-	Relief work to COVID -19	-
	<b>03. Missio, Germany</b>	
37,74,813.00	SAMVAAD -PROJECT	-
-	-Spirituallity through Skill Trng to Adol.Girls	-
	<b>04. Missio, Aachen Germany,</b>	
	Emergency help for the people affected by	
	incessant rain at Ghaziabad,Saharanpur,	
17,40,985.00	Muzaffarnagar ,Meerut ,Haridwar	-
	<b>05. MISSIO-Belgium</b>	
	Tervuursesteenweg-56,3000 Luven	
	Belgium	
1,75,241.00	-Spirituallity through Skill Trng to Adol.Girls	-
	<b>06. Italian Bishop's Conference (CEI)</b>	
	Via -Aurelia, 468, 00165 Roma Italy	
2,80,986.17	<b>-SAHELI -PROJECT</b>	-
	<b>Catholic Relief Services 209, West Lexington</b>	
	<b>07. Fayette Street,Baltimore -US</b>	
50,86,712.73	Core Group Patenrs Project	17,65,921.00
7,77,905.33	- Covid -19 Relief Work (CGPP-Topup))	-
	<b>08. Manos Unidas, Madrid (Spain)</b>	
-	-Uphold Dignity Through Empowerment of	-
	Rural Women & Adolescent Girls	
20,21,414.70	Uphold Project	18,04,267.00
	-UDAAN PROJECT 2	-
22,46,899.00	-BHOOME-Project	24,04,483.00
	<b>09. Dioezese Rottenburg-Stuttgart</b>	
	Grant Received	
8,29,354.00	Renovation of Building of MSS	-
	<b>10. Faggio Vallom Brosanao Piazza di Montenero</b>	
-	-Boarding Children at Tanda	-
-	<b>11. Sale of old Vehicle &amp; Other Assets</b>	-



**MEERUT SEVA SAMAJ (F C ACCOUNTS) MEERUT**

<b>F.Y.2023-24</b>	<b>INCOME &amp; EXPENDITURE STATEMENT</b>	<b>F.Y.2024-25</b>
	<b>Bank Interest &amp; Charitable Expenditure against it -</b>	
1,76,429.03	12. On balance available out of Foreign Contribution.	1,69,121.87
<b>1,82,95,349.96</b>	<b>Sub Total 'B'</b>	<b>74,36,808.12</b>
<b>2,70,387.00</b>	Depreciation During the year	2,54,647.90
	Excess of Income over Expenditure/(Expenditure over Income)during the current financial year -Set Apart to be spent for specific purpose	
37,97,326.57	As per stipulation of the donor agencies -lying in the Bank Account : A-B	29,66,802.10

(Shajimon V.)  
Accountant

(Jomon Joseph)  
Director

X (Baskar Jesuraj Maria)  
President

**AUDITOR'S REPORT**

In terms of our separate report of even date, annexed.

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS

CA UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA  
UDIN: 25077986BMHKNW  
7627

PLACE: MEERUT

DATE: 19/07/2025



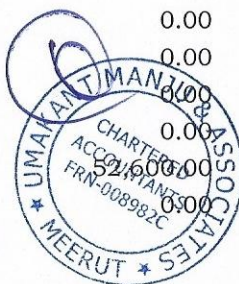
# MEERUT SEVA SAMAJ (F C ACCOUNTS) MEERUT

## FIXED ASSETS - AT MSS

### FORMING PART OF BALANCE SHEET AS AT MARCH 31st, 2025

NOTE NO.: 3

S. No.	PARTICULARS	AS ON	Net Value	C ADDITIONS	O SALES	S Total	T Depreciation Rate	Depreciation During the year-2024-25	AS ON
		01.04.2024	01.04.2024	DURING THE YEAR	DURING THE YEAR				31.03.2025
<b>Tangible Assets</b>									
1	Furniture & Fixtures	85,696.00	85,696.00	57,600.00	0.00	1,43,296.00	10.00%	11,450.00	1,31,846.00
2	Overhead Projector	14,863.00	14,863.00	0.00	0.00	14,863.00	15.00%	2,229.00	12,634.00
3	Xerox Machine	31,626.00	31,626.00	0.00	0.00	31,626.00	15.00%	4,744.00	26,882.00
4	Generator-MSS	34,737.00	34,737.00	0.00	0.00	34,737.00	15.00%	5,211.00	29,526.00
5	Air Conditioner	16,106.00	16,106.00	35,500.00	0.00	51,606.00	15.00%	7,741	43,865.00
6	Sewing Machine	1,43,241.00	1,43,241.00	67,500.00	0.00	2,10,741.00	15.00%	26,549.00	1,84,192.00
7	Cooler	8,281.00	8,281.00	0.00	0.00	8,281.00	15.00%	1,242.00	7,039.00
8	Computer-MSS	2,860.00	2,860.00	0.00	0.00	2,860.00	40.00%	1,144.00	1,716.00
9	Computer Printer	145.00	145.00	0.00	0.00	145.00	40.00%	58.00	87.00
10	Motorcycle UP 15 BE-7526	9,251.00	9,251.00	0.00	0.00	9,251.00	15.00%	1,388.00	7,863.00
11	Motorcycle UP15 CQ -9517	23,103.00	23,103.00	0.00	0.00	23,103.00	15.00%	3,465.00	19,638.00
12	Motorcycle UP15 EU - 0418	0.00	0.00	97,480.00	0.00	97,480.00	15.00%	7,311.00	90,169.00
13	Scooter UP15 BA-7106	8,007.00	8,007.00	0.00	0.00	8,007.00	15.00%	1,201.00	6,806.00
14	Scooter UP 38 R -9601	17,142.00	17,142.00	0.00	0.00	17,142.00	15.00%	2,571.00	14,571.00
15	Scooter UP15 CD-0644	20,459.00	20,459.00	0.00	0.00	20,459.00	15.00%	3,069.00	17,390.00
16	Activa Scooty UP15 DS 9302	62,857.00	62,857.00	0.00	0.00	62,857.00	15.00%	9,429.00	53,428.00
17	Jeep UP15 CD-8101	2,63,979.00	2,63,979.00	0.00	0.00	2,63,979.00	15.00%	39,597.00	2,24,382.00
18	Jeep - UP15 CV-6147 (Part of A	2,86,089.00	2,86,089.00	0.00	0.00	2,86,089.00	15.00%	42,913.00	2,43,176.00
19	Solar Power Systems	2,48,581.00	2,48,581.00	0.00	0.00	2,48,581.00	15.00%	37,287.00	2,11,294.00
20	Digital Camera	2,637.00	2,637.00	0.00	0.00	2,637.00	15.00%	396.00	2,241.00
21	Sound Systems	6,095.00	6,095.00	0.00	0.00	6,095.00	15.00%	914.00	5,181.00
22	Water Purifier	2,508.00	2,508.00	0.00	0.00	2,508.00	15.00%	376.00	2,132.00
23	Room Heater	204.00	204.00	0.00	0.00	204.00	15.00%	31.00	173.00
24	Laptops	73,547.00	73,547.00	0.00	0.00	1,26,147.00	40.00%	39,939.00	86,208.00
25	Scanner	174.00	174.00	0.00	0.00	174.00	40.00%	70.00	104.00



**MEERUT SEVA SAMAJ (F C ACCOUNTS) MEERUT**

**FIXED ASSETS - AT MSS**

**FORMING PART OF BALANCE SHEET AS AT MARCH 31st, 2025**

**NOTE NO.: 3**

S. No.	PARTICULARS	AS ON	Net Value	C	O	S	T	Depreciation	Depreciation	AS ON
		01.04.2024	AS ON	DURING THE	DURING THE	Total	Rate	During the	year-2024-25	31.03.2025
		01.04.2024	01.04.2024	YEAR	YEAR					
<b>Tangible Assets</b>										
26	Battery for Inverter	16,039.00	16,039.00	0.00	0.00	16,039.00	15.00%	2,406.00		13,633.00
27	Inverter	4,678.00	4,678.00	0.00	0.00	4,678.00	15.00%	702.00		3,976.00
28	Washing Machine	14,985.00	14,985.00	0.00	0.00	14,985.00	15.00%	1,215.00		13,770.00
<b>Total</b>		<b>13,97,890.00</b>	<b>13,97,890.00</b>	<b>3,10,680.00</b>	<b>0.00</b>	<b>17,08,570.00</b>		<b>2,54,648</b>		<b>14,53,922.00</b>

(Shajimon V.)  
Accountant

(Jomon Joseph)  
Director

(Baskar Jesuraj Maria)  
President

**AUDITOR'S REPORT**

In terms of our separate report of even date, annexed.


PLACE: MEERUT  
DATE: 19/07/2025

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS  
UDIN: 25077926 BMH  
XNN 7627




**MEERUT SEVA SAMAJ (F C ACCOUNTS) MEERUT**  
**FIXED ASSETS - AT OTHER AGENCIES & PUBLIC UTILITIES**  
**FORMING PART OF BALANCE SHEET AS AT MARCH 31st, 2025** **NOTE NO.: 4**

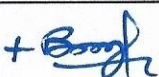
S. No.	PARTICULARS	C	O	S	T
		AS ON		ADDITIONS	TOTAL COST OF
			Transferred to	DURING	SALES/DISPOSAL
		01.04.2024	Custodian as on	THE	DURING THE
			01.04.2024	YEAR	YEAR
					31.03.2025
	<b>Tangible Assets</b>				
1	Building Extension of MSS	12,69,578.00	0.00	0.00	0.00
	<b>Total</b>	<b>12,69,578.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
					<b>12,69,578.00</b>



**(Shajimon V.)**  
**Accountant**



**(Jomon Joseph)**  
**Director**




**(Baskar Jesuraj Maria)**  
**President**

**AUDITOR'S REPORT**

In terms of our separate report of even date, annexed.

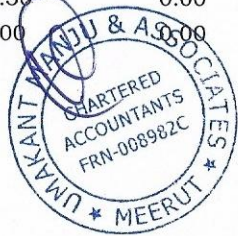
PLACE: MEERUT  
DATE: 19/07/2025

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS  
  
CA-UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA  
UDIN: 25077926BMHXN  
N 7627

SPECIFIC CONTRIBUTIONS

Foreign Contributions for Specific Purposes for the Period from 01.04.2024 to 31.03.2025

S.N o	PARTICULARS	Opening Balance 01.04.2024	Receipts FY 2024-25	Expenditure From O.Balance 01.04.2024	Expenditure From Current Receipt FY 2024-25	Total Expenditure FY 2024-25	Closing Balance Out of O.Balances	Closing Balance Out of Current Balances	Closing Balance as on 31.03.2025
01.	KATHOLISCHE ZENTRALSTELLE (Misereor) Post Fach 101545,D 52015 Aachen Germany								
	-SAKSHAM- Phase 3	1,65,270.50	12,57,109.25	1,65,270.50	12,57,109.25	14,22,379.75	-	-	-
02.	The Sacred Heart Church,56 John Streel Pericule,Medothions. Educational Scholarship for Training to young people	1,54,094.00	1,55,970.00	1,54,094.00	35,906.00 0.00	1,90,000.00	0.00	1,20,064.00	1,20,064.00
03.	Missio, Munchen Germany, -Spirituality through Skill Trng to Adol.Girls	4,33,555.00	4,59,870.00	4,33,555.00	0.00	4,33,555.00	-	4,59,870.00	4,59,870.00
06.	Italian Bishop's Conference (CEI) Service for Charitable Action for the Third World Via -Aurelia, 468, 00165 Roma Italy -SAHELI -PROJECT	3,45,203.83		3,45,203.83	0.00 0.00	3,45,203.83	0.00	-	-
07.	Catholic Relief Services 209, West Lexington Fayette Srteet, Maryland, Baltimore - U.S. -Core Group Polio Program in 4 blocks of Saharanur	1,67,920.29	17,65,921.00	1,67,920.29	17,65,921.00	19,33,841.29		(0.00)	0.00
08.	Manos Unidas, Madrid (Spain) UDAAN -PROJECT - Uphold Project 2 - Bhoomi Project-2	0.00 19,45,798.30 8,44,558.00	37,53,549.00		18,04,267.00 0.00 24,04,483.00 0.00	18,04,267.00 19,45,798.30 32,49,041.00	0.00 0.00	19,49,282.00 - 6,92,234.00	19,49,282.00 - 6,92,234.00




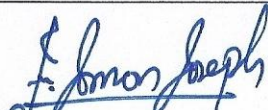



SPECIFIC CONTRIBUTIONS

Foreign Contributions for Specific Purposes for the Period from 01.04.2024 to 31.03.2025

S.N o	PARTICULARS	Opening Balance 01.04.2024	Receipts FY 2024-25	Expenditure From O.Balance 01.04.2024	Expenditure From Current Receipt FY 2024-25	Total Expenditure FY 2024-25	Closing Balance Out of O.Balances	Closing Balance Out of Current Balances	Closing Balance as on 31.03.2025
10.	Sale of old Vehicle& Other assets.	0.00					0.00	-	-
11.	Bank Interest & Charitable Expenditure against it -On Balance available out of Foreign Contribution	0.00	1,69,121.87		1,69,121.87	1,69,121.87	0.00	-	-
		40,56,399.92	1,06,58,258.12	40,56,399.92	74,36,808.12	1,14,93,208.04	-	32,21,450.00	32,21,450.00

  
(Shajimon V.)  
Accountant

  
(Jomon Joseph)  
Director

  
(Baskar Jesuraj Maria)  
President

AUDITOR'S REPORT  
In terms of our separate report of even date, annexed.

PLACE: MEERUT  
DATE: 19/07/2025

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN-008982C  
UDIN: 25077926 BMHX  
NN 7627  
MEERUT

# MEERUT SEVA SAMAJ(FC ACCOUNTS), MEERUT

## Notes Forming Part of The Financial Year Ending 31<sup>st</sup> March, 2025

### Significant Accounting Policies:

1. Significant Accounting Policies Adopted in the Preparation of the Accounts are as under:

(i) **General :** (a) The Accounts of the Society have been prepared under the Historical Cost Convention using the cash method of accounting except where stated otherwise.

(b) Accounting policies not specifically referred otherwise are consistent and in consonance with generally accepted accounting principles.

(ii) **Fixed Assets :** (a) Fixed assets are stated at cost.

(b) The Cost of the fixed assets consist of its purchase price plus directly attributable cost for bringing the asset to working condition for its intended use.

(iii) **Revenue**

**Recognition :** (a) Income is recognized on actual receipt basis as per earlier years since inception.

(b) Interest on Deposits with bank is recognized on the basis of relevant certificates from banks on cash basis.

(c) Payment of gratuity to staff has been accounted for us and when, the same is paid on cash basis.

2. In the opinion of the management, the Current Assets are approximately of the value stated, if realized in the ordinary course of business.

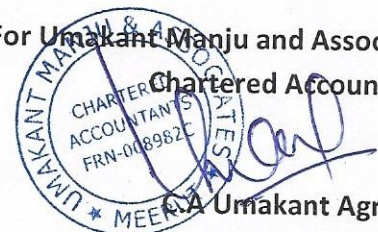
3. Fixed Deposits with bank have been shown at their respective issue – principal value as and when they are created and interest thereon has been accounted for on cash receipt basis – as per last years since inception.

4. Income tax – TDS deducted by bank on deposits in respect of (a) FC Accounts and have been accounted for in the FC Accounts of the Society at its Headquarters.

Date: 19-07-2025

Place: Meerut

For Umakant Manju and Associates  
Chartered Accountants



CA Umakant Agrawal  
LLB., FCA., DISA., MBA

M.N. 077926

UDIN: 25077926BMHXNN7627