

Acknowledgement Number:649899750160925

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of RAJASTHAN MAHILA KALYAN MANDAL AJMER [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

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 fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2025; and
- (ii) In the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2025.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

Name of Chartered Accountant

Membership Number

Firm Registration Number

Address

IP Address

Place

Date

RAKESH SETHI

ARCA073386

0008295C

AMC NO. 483/10, FIRST FLOOR KUTCHERY ROAD BEHIND DR KSHETRAPAL EYE

HOSPITAL AJMER RAJASTHAN 305001 INDIA

223.185.19.27

AJMER

09-Jul-2025



SETHI JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Email : sanjeevkjainca@yahoo.co.in
rakeshsethica@gmail.com

AMC No. 483/10, First Floor,
Behind Dr. Kshetrapal Eye Hospital,
Kutchery Road, AJMER-305001 (Raj.)
☎ 0145 - 2421824, 2421691

INDEPENDENT AUDITOR'S REPORT

To the Governing Body Members of
Rajasthan Mahila Kalyan Mandal
"Vishwamitra Ashram"
Village Chachiyawas, Sikar Road,
Ajmer.

Opinion

We have audited the financial statements of Rajasthan Mahila Kalyan Mandal, which comprise the balance sheet at March 31st 2025, and the income and expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in [jurisdiction], and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

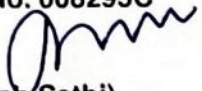
Those charged with governance are responsible for overseeing the entity's financial reporting process.



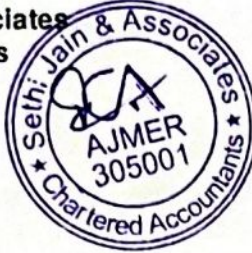
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Sethi Jain & Associates
Chartered Accountants
F. R. No. 008295C


(Rakesh Sethi)
Partner.

M. No. 073386
UDIN: 25073386BMLBWZ1913
Place : Ajmer
Date : 09/07/2025



RAJASTHAN MAHILA KALYAN MANDAL AJMER
Balance Sheet as at 31st March, 2025

		(Amount in Rs.)		
	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		415,170,926	57,084,648
(b)	Restricted Funds		1,200,000	2,100,000
			416,370,926	59,184,648
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	2,127,439	1,911,911
(c)	Long-term provisions	6	-	-
			2,127,439	1,911,911
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	3,203,680	2,758,334
(c)	Other current liabilities	8	2,717,957	6,350,246
(d)	Short-term provisions	6	-	-
			5,921,637	9,108,580
	Total		424,420,002	70,205,139
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		30,150,486	33,356,977
(ii)	Intangible assets		9,004	10,593
(iii)	Capital work in progress		5,092,198	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets (specify nature)	12	-	-
			35,251,688	33,367,570
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories		-	-
(c)	Receivables	13	2,654,800	2,577,880
(d)	Cash and bank balances	14	383,517,273	32,220,461
(e)	Short Term Loans and Advances	11	1,877,682	1,453,914
(f)	Other current assets	15	1,118,559	585,314
			389,168,314	36,837,569
	Total		424,420,002	70,205,139
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For Sethi Jain & Associates

Chartered Accountants

Firm Regn No. 008295C

Rakesh Sethi

(Partner)

Membership No. 073386

UDIN : 25073386BMLBWZ1913

Place : Ajmer

DATED : 09-JUL-2025



For and on behalf of

Rajasthan Mahila Kalyan Mandal Ajmer

Kshama R Kaushik

(Secretary & Chief Functionary)

Rajasthan Mahila Kalyan Mandal
AJMER



RAJASTHAN MAHILA KALYAN MANDAL AJMER
Income and Expenditure for the year ended 31st March, 2025

	Particulars	Note	Amount (Rs.)	
			31 March 2025	31 March 2024
I	Income			
	Unrestricted fund			
(a)	Donations and Grants		7,171,900	10,423,631
(b)	Fees from Rendering of Services		11,870,723	12,948,196
(c)	Sale of Goods		-	-
	Restricted fund			
(a)	Donations and Grants		44,871,309	54,431,245
II	Other Income	16	9,703,169	7,974,032
III	Total Income (I+II)		73,617,101	85,777,104
IV	Expenses:			
(a)	Material consumed/distributed	17	-	-
(b)	Donations/contributions paid			
(c)	Employee benefits expense	18	4,907,722	4,694,048
(d)	Depreciation and amortization expense	19	4,505,127	3,839,090
(e)	Finance costs	20	-	-
(f)	Other expenses	21		
(g)	Religion/charitable expenses	21 (a)	52,924,660	57,544,376
(h)	Other Expenses (specify nature)	21 (b)	4,093,313	3,994,751
	Total expenses		66,430,822	70,072,264
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		7,186,279	15,704,840
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		7,186,279	15,704,840
VIII	Extraordinary Items (specify nature & provide note/delete if none)			-
IX	Excess of Income over Expenditure for the year (VII-VIII)		7,186,279	15,704,840
	Appropriations Transfer to funds			2,100,000
	Transfer from funds			-
	Balance transferred to General Fund		7,186,279	13,604,840
			7,186,279	13,604,840
	The accompanying notes are an integral part of the financial statements			

For Sethi Jain & Associates

Chartered Accountants

Firm Regn No. 008295C

Rakesh Sethi

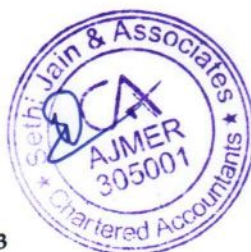
(Partner)

Membership No. 073386

UDIN : 25073386BMLBWZ1913

Place : Ajmer

DATED : 09-JUL-2025



For and on behalf of

Rajasthan Mahila Kalyan Mandal Ajmer

[Signature]

Kshama R Kaushik

(Secretary & Chief Functionary)

Secretary & Chief Functionary
Rajasthan Mahila Kalyan Mandal
AJMER



RAJASTHAN MAHILA KALYAN MANDAL AJMER

Receipts and Payments A/c for the year ended 31st March 2025

Receipts	For the year ended 31st March 2025	For the year ended 31st March 2024	Payments	(Amount in INR)	
				For the year ended 31st March 2025	For the year ended 31st March 2024
Opening Balance					
Cash & Bank Balances	16,226,648	9,819,053	Charitable Expenses	52,924,660	57,544,376
Fixed Deposits	15,993,813	8,435,582	Employee Benefit Exp.	4,907,722	-
			Other Expenditure	4,093,313	8,291,967
Grant Received	41,148,674	55,851,782	Addition to Fixed Assets	1,297,047	6,970,193
Donation Received	7,171,900	10,423,631	Addition to CWIP	5,092,198	
Bank Interest	2,560,623	1,524,750			
Other Income	19,013,269	19,397,478	Decrease in Long Term Liabilities	-	51,258
			Decrease in Current Liabilities	-	205,005
Increase in Corpus Fund	350,000,000	-	Increase in Receivables	778	-
			Increase in Short Term Loan & Adv	423,768	-
Increase in Current Liabilities	459,549	-	Increase in Other Current Assets	533,245	434,548
Increase in Long Term Liabilities	215,528				
Decrease in Loans & Advances	-	265,532	Closing Balance		
			Cash & Bank Balances	10,283,950	16,226,648
			Fixed Deposits	373,233,323	15,993,813
Total	452,790,005	105,717,809	Total	452,790,005	105,717,809

AS PER OUR AUDIT REPORT OF EVEN DATE

For Sethi Jain & Associates

Chartered Accountants

Firm Regn No. 008295C

Rakesh Sethi

(Partner)

Membership No. 073386

M. No. 073386

UDIN : 25073386BMLBWZ1913

PLACE : AJMER

DATED : 09-JUL-2025



For and on behalf of

Rajasthan Mahila Kalyan Mandal Ajmer

B. Kaushik
Kshama R Kaushik
(Secretary & Chief Functionary)
Secretary & Chief Functionary
Rajasthan Mahila Kalyan Mandal
AJMER



RAJASTHAN MAHILA KALYAN MANDAL AJMER

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 2 Significant Accounting Policies

1. System of Accounting : Books are drawn up on the basis on Mercantile system of accounting.
2. Revenue Recognition : Grant-in-aid received from donor agencies is reported as revenue to the extent of utilisation. The receivable / unutilised grant is reported in balance sheet.
- Grant-in-aid received in kind is reported at its fair market value.
- Voluntary contributions received towards corpus of the society or for any other specified purposes are not treated as income and reported in balance sheet by credit to reserve & surplus.
3. Fixed Assets : Fixed Assets are stated at cost less depreciation, if any.
- Purchase of assets was shown as current year expenditure and the corresponding amount was reported in balance sheet at cost by way of credit to Capital Fund A/c upto F.Y. 2014-15.
- Sale of assets was recorded as revenue, whereas the corresponding amount was reported in balance sheet at at cost by way of debit to Capital Fund A/c upto F.Y. 2014-15.
- From F.Y. 2015-16, purchase of fixed assets is being directly debited to Balance Sheet. Addition of fixed assets during the year having value upto Rs. 2000/- has not been capitalised from F.Y. 2019-20.
- Fixed assets having opening W.D.V. upto Rs. 2000/- has been written off from F.Y. 2019-20
4. Depreciation : Depreciation has been provided for on Fixed Assets as per rates prescribed under the Income Tax Rules, 1962.
- Depreciation provided for on Fixed Assets acquired upto 31.03.2015 is not debited to Income & Expenditure Account and is being directly debited to Capital Fund A/c
- From F.Y. 2015-16, depreciation on fixed assets (acquired on or after 01.04.2015) is being debited to Income & Expenditure Account.
5. Investments : Investments are carried at cost.



B. K. Kaur
Secretary & Chief Functionary
Rajasthan Mahila Kalyan Mandal
AJMER



6. Provisions and Contingent Liabilities :

Provisions are recognised in the accounts in respect of present probable obligations, the amount of which can be reliably estimated.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain events not wholly within the control of the Society.

7. Provisions for taxation :

The organisation is registered under u/s 12 A of the Income Tax Act, 1961. No tax liability arises in compliance of the applicable provisions. Hence no provision has been made for taxation.

8. Distribution of Profits :

The society, being a not for profit organisation, the profits of the society, if any, have not been distributed amongst members.

9. Prior Period & Extra-ordinary Items / Change in Accounting Policies :

The effects, if any, of prior period & Extra-Ordinary items / Change in Accounting Policies, are disclosed separately.

10. Previous year's figures :

Previous year's figures have been regrouped / rearranged wherever necessary.

11. Events occurring after the Balance Sheet date :

The effect of events occurring after the balance sheet, which have a substantial impact on the financial statements, are disclosed separately, with or without quantifying the effect thereof.

AS PER OUR AUDIT REPORT OF EVEN DATE.

**FOR SETHI JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R. No. 008295C**

**(RAKESH SETHI)
PARTNER
M. No. 073386
UDIN : 25073386BMLBWZ1913**

**Place : Ajmer
DATED : 09-JUL-2025**



FOR RAJASTHAN MAHILA KALYAN MANDAL AJMER

**(KSHAMA R. KAUSHIK)
SECRETARY & CHIEF FUNCTIONERY
Secretary & Chief Functionary
Rajasthan Mahila Kalyan Mandal
AJMER**

