

Vatsalyapurna Swayamrojgar Seva

Co-op Society Ltd.

Suvastu Prestige, Behind RMD Institute, Near Aditya Garden
City,

Off Mumbai- Bengaluru Highway, Service Road, Warje,
Pune-411 058.

Website: www.annapurnapariwar.org

STATUTORY AUDIT REPORT

FY 2024-2025

AY 2025-2026



G. B. Rathi & Co.
CHARTERED ACCOUNTANTS

www.gbrco.in

14/08/2025

To,
The District Deputy Registrar,
Pune City,
Sakhar Sankul,
Shivajinagar, Pune - 411016

Dear Sir,

Sub - Statutory Audit of Vatsalyapurna Swayamrojgar Seva co-op. Society Ltd. for FY 2024-25

We enclose herewith the copy of the letter dated 30/09/2024 informing us about our appointment as Statutory Auditors of ***Vatsalyapurna Swayamrojgar Seva co-op Society Ltd., Pune*** for the year ending 31/03/2025.

We have completed the audit of the Society for the year 2024-25 and Audit Report with Balance Sheet and Profit & Loss A/c the year 2024-25 is enclosed herewith for your perusal and record. Kindly acknowledge.

Thanking you,

Yours faithfully,
For G. B. Rathi & Co.
Chartered Accountants
FRN: 126498W



CA Bhagyashree Kankaria
Partner (MRN: 158084)

CC to: -

1. District Special Auditor, Pune
2. *Vatsalyapurna Swayamrojgar Seva co-op. Society Ltd*

HEAD OFFICE :

2, Madhav Apartment, Major Gupte Path, Behind State Bank of India, Erandawane, Pune : 411004
Email : gbrathiandco@gmail.com Ph. No. - 020 25460114 / 29950457 Mob. No. : 9850041311



To,
The Members,
Vatsalyapurna Swayamrojgar Seva Co-op. Society Ltd.
Suvastu Prestige, Behind RMD Institute, Near Aditya Garden, Warje, Pune – 411 058.

Report on Financial Statements:

1. We have audited the attached Balance Sheet of **Vatsalyapurna Swayamrojgar Seva Co-op. Society Ltd., Pune** as at 31st March, 2025, and the Income & Expenditure Account for the year then ended and the summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:

2. Management of the Society is responsible for the preparation of these Financial Statements that give true and fair view of the financial position and financial performance of the Society in accordance with the accounting principles generally accepted in India including the Accounting Standards as issued by the ICAI read with guidelines issued by the Co-operation Department in so far as they are applicable to the Societies. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility:

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making, those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion.



HEAD OFFICE :

2, Madhav Apartment, Major Gupte Path, Behind State Bank of India, Erandawane, Pune : 411004
Email : gbrathiandco@gmail.com Ph. No. – 020 25460114 / 29950457 Mob. No. : 9850041311

Opinion:

6. Subject to our comments and observations contained in Audit Memorandum, in our opinion, and to the best of our information and according to the explanations given to us, read with Notes to Accounts, the financial statements give the information required by the MCS Act, 1960 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :
- a) in the case of the Balance Sheet, of the **Statement of Affairs** of the Society as at March 31, 2025;
- b) in the case of Income & Expenditure Account, of the **Profit** for the year ended on that date.

Report on Other Legal and Regulatory Requirements: -

7. The Balance Sheet and the Profit and Loss Account have been drawn up in accordance with the provisions of MCS Act.
8. Subject to the limitations of the audit as indicated in Paragraphs 3 to 5 above, 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 the audit and have found them to be satisfactory.
- b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.
9. **We further report that :**
- a) the Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account;
- b) in our opinion, proper books of account as required by Law have been kept by the Society so far as appears from our examination of those books except as reported.

10. The Society is awarded "B" audit classification.

For G. B. Rathi & Co.,
Chartered Accountants,
FRN: 126498W



CA Bhagyashree Kankaria
Partner (MRN : 158084)

PUNE : 14/08/2025

UDIN : 25158084BMIBTF3263



To

The Members,

Vatsalyapurna Swayamrojgar Seva Co-op. Society Ltd.

Suvastu Prestige, Behind RMD Institute, Near Aditya Garden, Warje, Pune – 411 058

REMARKS FORMING PART OF THE REPORT FOR THE YEAR 2024-25

PART A

1. Establishment, Area of Operations:

Vatsalyapurna Self-Employment Service Cooperative Society, Pune, was registered on March 9, 2007, by the Honorable District Assistant Registrar of Cooperative Societies, Pune. The registration number of the society is PNA/GNL/(C) 135/06-07. The audit of the society for the year 2024-2025 has been completed based on the records provided by the society's President and Secretary, as well as the written and verbal clarifications given during the annual general meeting held on 28/09/2024, which is recorded under resolution no. 7. Our comments regarding the same are as follows. The area of operation of the society appears to be the entire Pune district, Thane and Brihan Mumbai as per the by-laws.

2. Purpose: -

The primary objective of the society seems to be to open childcare centres at various locations for the care and management of small children. The society aims to provide services/industries for employment and self-employment, extend all possible cooperation for these activities, organize training centres to bring together educated unemployed individuals from all villages for training purposes, undertake socially beneficial work, and strive to reduce unemployment. It is observed that the organization receives complete support from Annapurna Women Co-operative Credit Society for the expenses incurred to fulfil these objectives. Annapurna Women Co-operative Credit Society provides grants to assist the operation of childcare centres in various locations for the nurturing and management of young children.



3. PROFIT & LOSS ACCOUNT – Rs. 11,00,791/-

During the year, there was a Profit of Rs. 11,00,791/- & earlier year profit of Rs. 4,93,186/- was carried forward after transferring respective fund.

It is further suggested that Society should make proper appropriation of the Surplus earned and transfer to appropriate Reserves as per the provisions of the Bye-Laws. Statutory provisions of appropriation of profit to Statutory Reserve, etc. needs to be taken care of.

4. The Society is awarded “B” audit classification.

PART B & C BALANCE SHEET ANALYSIS AND OTHER OBSERVATIONS:

1. SHARE CAPITAL: Rs. 34,100/-

The Authorised Share Capital of the Society was Rs. 1,00,000/- - 1000 Equity Shares of Rs. 100/- each. The issued & Subscribed Share capital of the Society as on 31/03/2025 is Rs. 34,100/- - 341 Equity Shares of Rs. 100/- each.

2. RESERVE FUND : Rs. 10,22,153/-

The Society transferred the 25% of profit for FY 2023-24 to the Reserve Fund.

3. OTHER FUND : Rs. 31,80,467/-

| Fund Name | Amount |
|----------------------------|--------------|
| Children Health Fund | 2,14,265.00 |
| Building Fund | 18,24,641.00 |
| DCC Member Health Fund | 96,035.00 |
| Development Fund | 10,29,276.00 |
| Dividend Equalization Fund | 16,250.00 |

4. DEPOSIT RECEIVED : Rs. 4,18,370/-

The balance as on 31/03/2025 of Deposit received was Rs. 3,97,370/-. The deposit amount is received from the Children without interest and Rent Deposit received was Rs. 21,000/- for Malwadi Flat Bhaktnivas as on 31/07/2024.

5. CURRENT LIABILITIES & PROVISIONS: - Rs. 76,866/-

Details of provisions outstanding as on 31.03.2025 was as under –

| Sr. No. | Particulars | Amount in Rs. |
|---------|-------------------|---------------|
| 01 | TDS Payable | 6,716.00 |
| 02 | Dividend Payable | 2,616.00 |
| 03 | Audit Fee Payable | 18,000.00 |
| 04 | Bonus Payable | 21,589.00 |



| | | |
|----|-----------------------------|------------------|
| 05 | Education Fund Payable | 500.00 |
| 06 | TDS Consultancy Fee Payable | 14,400.00 |
| 07 | Provident Fund Payable | 7,500.00 |
| 08 | Professional Tax Payable | 200.00 |
| 09 | Sundry Creditors | 500.00 |
| 10 | Salary Incentive Payable | 4845.00 |
| | TOTAL | 76,866.00 |

6. FIXED ASSETS: Rs. 24,18,462/-

Society has recorded depreciation as per Company Law of Rs. 1,51,475/- on Fixed Assets having opening balance of Rs. 25,35,997/- & assets purchased during the year.

7. CASH: - Rs. 4,610/-

Cash balance as per Cash Book was Rs. 4,610/- outstanding as on 31.03.2025. The same could not be verified by us.

8. BANK BALANCES: Rs. 67,027/-

The Society is maintaining Saving Accounts with following banks. The balance as on 31.03.2025 reflected in Balance Sheet is in agreement with balances as per Bank Statement.

| Bank Name | Balance (Rs.) |
|-----------------------------|------------------|
| Indian Overseas Bank | 9,903.04 |
| The Cosmos Co-op. Bank Ltd. | 55,240.53 |
| PDCC Bank | 1,883.17 |
| Total | 67,026.74 |

9. FIXED DEPOSIT: Rs. 30,69,127/-

Total Fixed deposit balance as per Balance Confirmation Certificate is Rs. 30,69,127/-

10. ADVANCE TAX & TDS : Rs. 47,373/-

Advance Tax & TDS was Rs. 47,373/- outstanding as on 31.03.2025.

11. RENT DEPOSIT – Rs. 80,000/-/-

Rent Deposit from 5 Palnagar was Rs. 80,000/- as on 31/03/2025.

12. Other Current Assets – Rs. 1,41,148/-

Details of other Current Assets as on 31.03.2025 was as under –

| Sr. No. | Particulars | Amount in Rs. |
|---------|-----------------------------------|---------------|
| 01 | Advance to Oriental Insurance | 12,044.00 |
| 02 | Election Deposit | 9,000.00 |
| 03 | Interest Accrued but not received | 76,881.00 |
| 04 | Prepaid Expenses | 19,902.00 |
| 05 | IT Appeal AY 2020-21 | 18,000.00 |

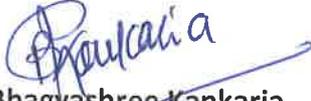


| | | |
|----|---------------------------|----------|
| 06 | Staff Bachat Gat Employer | 5,321.00 |
|----|---------------------------|----------|

Part C

1. Each cradle home (Palnagar) should maintain a deposit register.
2. Reserve funds and other funds should be invested.
3. Compliance of Audit Report should be submitted to the Department in Form O on regular basis.
4. Physical shares should be allotted to all the members.
5. Members and board members are required to undergo training at a rate of 20% every year.

For G. B. Rathi & Co.,
Chartered Accountants,
FRN : 126498W



CA Bhagyashree Kankaria
Partner (MRN : 158084)
Pune : 14/08/2025



FORM 1

Audit Memo (For all types of Co-op. Societies)

| Particulars | Remarks |
|--|--|
| Name of the society: | Vatsalyapurna Swayamrojgar Seva Co-op. Society Ltd. |
| Sr. No. of the audit memo as per audit register: | N.A |
| Full Registered Office: | Suvasu Prestige, Behind RMD Institute, Near Aditya Garden, Warje, Pune – 411 058 |
| Administrative Office: | Suvasu Prestige, Behind RMD Institute, Near Aditya Garden, Warje, Pune – 411 058 |
| Taluka: | Haveli. |
| District: | Pune |
| Registration No. | PNA/GNI/(C)/135/06-07 |
| i) Audit Classification – ii) Audit Classification given during the last three audits – | B |
| Date of Registration: | 09.03.2007 |
| Area of Operation: | Pune |
| No. of Branches, depots and shops: | Pune, Thane & Mumbai District |

1. Audit Information:

| | | |
|------|---|---|
| i) | Full Name, designation and Head Quarters of auditing officer. | G. B. Rathi & Co. Chartered Accountants 2, Madhav Apartments, Major Gupte Path, Behind State Bank of India, Erandawane, Pune – 411 004. |
| ii) | Period covered during the present audit: | 01.04.2024 to 31.03.2025 |
| iii) | Dates on which: | |
| | a) Audit was commenced | 08/08/2025 |



| | | |
|-----------------------|--|--|
| | b) Audit was completed | 14/08/2025 |
| | c) Audit memo was submitted | 14/08/2025 |
| 2. Membership: | | |
| i) | No. of members | 26 |
| | A] Share Capital: | Rs. 34,100/- |
| | B] Discrepancies Observed: | No |
| | C] Members admitted outside the area of operation: | None |
| ii) | Have new members been duly admitted? Have they paid entrance fees? | Yes Yes |
| iii) | Are their written applications in order and filled properly? | Not available. |
| iv) | Is the members' register kept in Form "I" | Yes, Form I register is maintained. Refer to our remarks |
| v) | Is a list of members kept in Form "J" under Rule 33 of the M.C.S. Rules 1961? | Yes |
| vi) | Have due remarks been passed against names of the deceased, dismissed or resigned members in the members' register? | Yes |
| vii) | Are resignations in order and are they duly accepted? | Yes |
| viii) | Have nominations made under rule 25 of the M.C.S. Rules 1961 been duly entered in the members' register under rule 26? | No |
| 3. Shares: | | |
| i) | Are applications for shares in order? | Yes |
| ii) | Is share register written up-to-date? | Yes |
| iii) | Do the entries in share register tally with the entries in the cash book? | Yes |



| | | |
|-------------------------------------|---|------------|
| iv) | Is share ledger written up-to-date? | Yes |
| v) | Do the total of share ledger balances tally with the figures of share capital in the Balance Sheet? | Yes |
| vi) | Have share certificates been issued to the shareholders for all the shares subscribed? | Yes |
| vii) | Are share transfers and refunds in accordance with the provisions of the Bye-laws, Act and Rules? | N.A. |
| 4. <u>Outside Borrowers:</u> | | |
| i) | What is the limit fixed in the Bye-laws for borrowings of the society? | N/A |
| ii) | Has it been exceeded? | No |
| iii) | If so, state whether necessary permission | N/A |
| 5. <u>Meetings:</u> | | |
| i) | Give dates of: | |
| | a) Annual General Meeting. | 28.09.2024 |
| | b) Special General Meeting. | NIL |
| ii) | State the no. of meetings held during the period as follows: | |
| | a) Board or Managing Committee Meetings. | 4 |
| | b) Loan Committee Meetings | N/A |
| | c) Recovery Committee | N/A |
| | d) Audit & Inspection Committee | N/A |
| | e) Computer Committee | N/A |



| | | |
|----------------------------------|--|--|
| | f) Asset Liability Management Committee | N/A |
| | g) Development Committee | N/A |
| | h) Staff Committee | N/A |
| | i) Investment Committee | N/A |
| 6. Rectification Reports: | | |
| i) | Has the society submitted audit rectification reports of the previous audit memos? If so, give dates of submission. If not, state the reason for non-submission. | No |
| ii) | Have any important points mentioned in the previous audit memos been neglected by the society? If so, state them in general remarks. | Refer Audit report comments |
| 7. Audit Fees: | | |
| i) | Give amount of audit fees last assessed. | Rs. 20,000/- (Audit Fees) |
| | a) State period for which assessed: | F.Y. 2023-24 |
| | b) State the date of recovery of audit fees, name of treasury and amount credited (Give no. and Date of Treasury Challan retained as per rule) | Paid on 24/10/2024 vide cheque drawn on Cosmos Bank. |
| ii) | If audit fees have not been paid by the society, give details about outstanding audit fees and reasons for non-payment. | NA |



| 8. Internal or Local Audit: | | | |
|---|---|-----------------------|-------------------------|
| i) | If there is internal or local audit, state by whom done, period covered and whether memo is on record of the society. | Sr. No | Name of the Firm |
| | | Internal Audit | Concurrent Audit |
| | | N/A | N/A |
| <u>Period:</u> For the year 2024-25 | | | |
| ii) | State whether there is a proper co-ordination between Statutory and Internal auditor. | N/A | |
| 9. A] Managing Director/ Manager/ Secretary: | | | |
| i) | Name of the officer | Sujata Gund - | |
| ii) | Pay drawn | Rs. 3,10,428/- | |
| iii) | Grade | -- | |
| iv) | State other allowances, if any, any facilities given such as rent-free quarters etc. | NIL | |
| iv) | State whether he / she is a member | Yes | |
| v) | If so, whether he has borrowed or has been given any credit facilities? State the amount borrowed and the amount of overdues, if any. | No | |
| vi) | If other amounts are due from him / her, give details. | No | |
| 9. B] Obtain a list of staff showing names, designations, qualifications, scales, present pay and allowances given, date from which employed, security furnished. | Sr. No. | Designations | No. of Employees |
| | 1 | Supervisor | 1 |
| | 2 | Accountant | 1 |
| | TOTAL | | |
| 10. Breaches: | | | |



| i) | Does the Society possess a copy of the Act, Rules, and its registered Bye-laws? | Copy of Bye Laws is available. | | | | | | | | | | | | |
|--|---|--|-------------|------------|--------------|-------------|--------------------------|----------|---------------|-------------|------------------|-------------|----------------------------|-----------|
| ii) | Give only no. of breaches of the Act, Rules and Bye-laws. | N/A | | | | | | | | | | | | |
| | a) Section no. _____ | N/A | | | | | | | | | | | | |
| | b) Rule no. _____ | N/A | | | | | | | | | | | | |
| | c) Bye-laws _____ | N/A | | | | | | | | | | | | |
| iii) | Have any rules been framed under the Bye-laws? Are they approved by appropriate authority? Are they properly followed? (These breaches should be discussed in brief in general remarks). | N/A | | | | | | | | | | | | |
| 11. Profit & Loss: | | | | | | | | | | | | | | |
| i) | What is the amount of profit earned or loss incurred during the last co-operative year? | Profit for FY 2023-24: Rs. 4,93,186/- | | | | | | | | | | | | |
| ii) | State how the net profits are distributed? (In case of non-business societies, figures of surplus or deficit may be given against query no. 11(i) above). (Distribution includes opening balance to Profit and Loss A/c Rs. Nil) | Profit Transferred to – | | | | | | | | | | | | |
| | | <table border="1"> <thead> <tr> <th>Fund</th> <th>Amount Rs.</th> </tr> </thead> <tbody> <tr> <td>Reserve Fund</td> <td>1,24,000.00</td> </tr> <tr> <td>Dividend Payable 2023-24</td> <td>4,000.00</td> </tr> <tr> <td>Building Fund</td> <td>1,48,000.00</td> </tr> <tr> <td>Development Fund</td> <td>2,08,970.00</td> </tr> <tr> <td>Dividend Equalisation Fund</td> <td>10,000.00</td> </tr> </tbody> </table> | Fund | Amount Rs. | Reserve Fund | 1,24,000.00 | Dividend Payable 2023-24 | 4,000.00 | Building Fund | 1,48,000.00 | Development Fund | 2,08,970.00 | Dividend Equalisation Fund | 10,000.00 |
| | | Fund | Amount Rs. | | | | | | | | | | | |
| | | Reserve Fund | 1,24,000.00 | | | | | | | | | | | |
| | | Dividend Payable 2023-24 | 4,000.00 | | | | | | | | | | | |
| | | Building Fund | 1,48,000.00 | | | | | | | | | | | |
| | | Development Fund | 2,08,970.00 | | | | | | | | | | | |
| Dividend Equalisation Fund | 10,000.00 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 12. Cash, Bank Balances and Securities: | | | | | | | | | | | | | | |
| a) Cash: | | | | | | | | | | | | | | |
| i) | Count cash and sign the cash book stating the amount so counted and date on which counted. | Physical verification of cash in Hand was not carried out at Society's Office on 31/03/2025. As per Society, closing cash was Rs. 4,610/-. | | | | | | | | | | | | |
| ii) | Who produced the cash for counting? Give his name and designation. Is he authorized to keep cash? | Physical Verification was not carried out. | | | | | | | | | | | | |

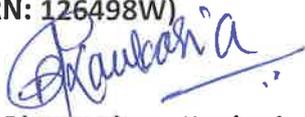


| | | |
|--|--|---|
| iii) | Is it correct according to the cash book? | Cannot comment |
| iv) | Are arrangement for safety of cash in safe and cash in transit adequate? | N/A |
| b) Bank Balance: | | |
| | Do the bank balances shown in Bank pass books or bank statements and bank balance certificates tally with such balances shown in books of accounts? If not, check reconciliation statements. | Yes |
| c) Securities: | | |
| i) | Verify securities physically and see whether they are in the name of the Bank. | All the Fixed Deposits are in the name of society |
| ii) | Are dividends and interest being duly collected? | Yes. Interest on Fixed deposit is duly accounted for as per Interest Certificate. |
| iii) | If securities are lodged with the bank, are relevant certificates obtained? | N/A |
| iv) | Is Investment Register kept and written up-to-date? | Yes in computerized system. |
| 13. Movable and Immovable Property: | | |
| i) | Are relevant registers maintained and written up-to-date? | Yes. Fixed asset register is maintained. |
| ii) | Verify property physically and obtain its list. Does the balance tally with Balance Sheet figures? | Yes |
| iii) | In case of immovable property including lands, verify title deeds and see whether they are in the name of the Society. | Yes |
| iv) | Is the property duly insured where necessary? If so, give details in general remarks? | Insured. |
| v) | <u>Depreciation:</u> | |
| | a) Is due depreciation charged? | Yes |



| | | |
|-----|---|--|
| | b) State the rate of depreciation charged on various assets. | Depreciation charged on Fixed Assets as per Company Law. |
| 14. | Have you discussed the draft audit memo in the Board or Managing Committee Meeting? If not, state the reasons for the same: | Yes, with the Managing Committee. |

For G. B. Rathi & Co.,
Chartered Accountants
(FRN: 126498W)



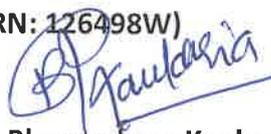
CA Bhagyashree Kankaria
Partner (M. No. 158084)
Pune : 14/08/2025



Maharashtra State Co-op. Societies Act Section 81 (2)

| Sr. No. | Particulars | Remarks |
|---------|---|----------------|
| 1 | Overdues of debts, if any | Not Applicable |
| 2 | Cash balance and securities and a valuation of the assets and liabilities of the society. | Refer Remarks |
| 3 | Whether loan and advances and debts made by the society on the basis of security have been properly secured and the terms on which such loans and advances are made or debts are incurred are not prejudicial to the interest of the society and its members. | Not Applicable |
| 4 | Whether transactions of the society which are represented merely by book entries are not prejudicial to the interest of the society | Not Applicable |
| 5 | Whether loans and advances made by the society have been shown as deposits | Not Applicable |
| 6 | Whether personal expenses have been charged to revenue account | Not Applicable |
| 7 | Whether the society has incurred any expenditure in furtherance of its objects | Yes |
| 8 | Whether the society has properly utilized the financial assistance granted by Government or Government undertakings or financial institutions, for the purpose for which such assistance was granted | Not Applicable |
| 9 | Whether the society is properly carrying-out its objects and obligations towards members. | Yes. |

For G. B. Rathi & Co.,
Chartered Accountants
(FRN: 126498W)


CA Bhagyashree Kankaria
Partner (M. No. 158084)
Pune : 14/08/2025



Vatslyapurna Swayamrojgar Seva Co-operative Society Ltd.

Reg. No PNA / GNL/ (c) /135/ 06-07

Audited Balance sheet as on 31st Mar 25

| Particulars | Schedule | Current Year | Previous Year |
|--|----------|------------------|------------------|
| | | 31-Mar-25 | 31-Mar-24 |
| LIABILITIES | | | |
| AUTHORISED SHARE CAPITAL | | | |
| 1000 Equity Shares Of Rs. 100 Each | | 1,00,000 | 1,00,000 |
| Issued Subscribed & Paid Up | | | |
| 341 Equity Shares of each Rs. 100/- each | | 34,100 | 30,000 |
| Previous Year 300 shares of Rs. 100/- each | | | |
| RESERVE & OTHER FUNDS | 1 | 42,02,620 | 36,92,361 |
| DEPOSITS | 2 | 4,18,370 | 3,49,080 |
| CURRENT LIABILITIES & PROVISION | 3 | 76,866 | 66,646 |
| Profit & Loss A/c | | | |
| Bal As per Last Balance Sheet - 4,94,970 | | | |
| Less Profit Distribution - 4,94,970 | | | |
| Add.:- During The Year - 11,00,791 | | 11,00,791 | 4,94,970 |
| Total Liabilities | | 58,32,747 | 46,33,057 |
| ASSETS | | | |
| CASH & BANK BALANCE | 4 | 71,637 | 85,017 |
| INVESTMENT | 5 | 30,74,127 | 18,30,000 |
| CURRENT ASSETS | 6 | 2,68,521 | 1,82,043 |
| FIXED ASSETS | 14 | 24,18,462 | 25,35,997 |
| Total Assets | | 58,32,747 | 46,33,057 |

Schedules / Notes attached hereto form an integral part of the Profit & Loss Account and Balance Sheet.

As per our report even date

For M/s. G B RATHI & CO

FRN: 126498W

Chartered Accountants

Bhagyashree Paras Kankaria

Bhagyashree Paras Kankaria

Partner

Membership No. 158084

Place:- Pune

Date:- 14-08-2025

UDIN: 25158084BMIBTF3263



For Vatslyapurna Swayamrojgar Seva Co-Op Soc. Ltd.

Chairperson
Chairperson

Secretary
Secretary

Treasurer
Treasurer



Vatsalyapurna Swayamrojgar Seva Co-operative Society
Reg. No PNA / GNL/ (c) /135/ 06-07
Audited Profit & Loss A/c for the period Mar 25

| Particulars | Schedule | Current Year | Previous Year |
|---|----------|------------------|------------------|
| | | 31-Mar-25 | 31-Mar-24 |
| <u>EXPENDITURE</u> | | | |
| Day Care Center Expenses | 7 | 13,93,600 | 5,55,581 |
| HO Administrative Expenses | 8 | 6,76,015 | 7,09,649 |
| Expenses Insurance, Tax, Legal & Consultant | 9 | 4,22,316 | 1,19,943 |
| To Depreciation | 14 | 1,51,475 | 1,68,402 |
| Net Profit | | 11,00,791 | 4,93,188 |
| TOTAL | | 37,44,197 | 20,46,763 |
| <u>INCOME</u> | | | |
| By Direct Income | 10 | 16,62,463 | 12,04,144 |
| By Indirect Income | 11 | 18,50,000 | 6,30,000 |
| By Other Income | 12 | 94,489 | 92,653 |
| By Bank Interest | 13 | 1,37,245 | 1,19,966 |
| TOTAL | | 37,44,197 | 20,46,763 |

Schedules / Notes attached hereto form an integral part of the Profit & Loss Account and Balance Sheet. As per our report even date

For M/s. G B RATHI & CO

FRN: 126498W

Chartered Accountants

Paras Kankaria



For Vatslyapurna Swayamrojgar Seva Co-Op Soc. Ltd.

Bhagyashree Paras Kankaria

Partner

Membership No. 158084

Place:- Pune

Date:- 14-08-2025

UDIN: 25158084BMIBTF3263

[Signature]
Chairperson

[Signature]
Secretary

[Signature]
Treasurer



Vatslyapurna Swayamrojgar Seva Co-operative Society
Schedule 1 :- Reserve & Other Funds

| Particular | 31-Mar-25 | 31-Mar-25 | 31-Mar-24 |
|--------------------------------------|------------------|------------------|------------------|
| Reserve funds | | | |
| Balance as per last year | 8,84,605 | | |
| Add.:- Profit Distribution | 1,24,000 | | |
| Add.:- During the year | 13,548 | 10,22,153 | 8,84,605 |
| Dividend Equalisation Fund | | | |
| Balance as per last year | 6,250 | | |
| Add.:- Profit Distribution | 10,000 | 16,250 | 6,250 |
| Building Fund | | | |
| Balance as per last year | 16,76,641 | | |
| Add.:- Profit Distribution | 1,48,000 | | |
| Add.:- During the year | - | | |
| Less.:- During the year | | 18,24,641 | 16,76,641 |
| Children Health Fund Received | | | |
| Balance as per last year | 2,21,728 | | |
| ADD.:- During the year | 33,550 | | |
| Less.:- During the year Exp | (41,013) | 2,14,265 | 2,21,728 |
| DCC Member Health Fund | | | |
| Balance as per last year | 82,831 | | |
| Add.:- During the year | 13,654 | | |
| Less.:- During the year Exp | (450) | 96,035 | 82,831 |
| Development Fund | | | |
| Balance as per last year | 8,20,306 | | - |
| Add.:- Profit Distribution | 2,08,970 | | |
| Less.:- During the year Exp | - | 10,29,276 | 8,20,306 |
| Total | 31,94,015 | 42,02,620 | 36,92,361 |

Schedule 2 :- Deposits

| Particular | 31-Mar-25 | 31-Mar-25 | 31-Mar-24 |
|---------------------------------------|-----------|-----------------|-----------------|
| Deposits (Fee) | - | 3,97,370 | 3,49,080 |
| Rent Deposit- Malwadi Flat Bhaktnivas | 0 | 21,000 | - |
| Total | - | 4,18,370 | 3,49,080 |



Vatslyapurna Swayamrojgar Seva Co-operative Society

Schedule 3 : Current Liability

| Particular | 31-Mar-25 | 31-Mar-25 | 31-Mar-24 |
|--------------------------|-----------|---------------|---------------|
| Dividend Payable | - | 2,616 | 196 |
| Education Fund | - | 500 | 500 |
| Audit Fee | - | 18,000 | 20,000 |
| Profession Tax | - | - | 2,500 |
| Staff PT Payable | - | 200 | 400 |
| Provident Fund Payable | - | 7,500 | 7,850 |
| Bonus Payable | - | 21,589 | 27,791 |
| Salary/Incentive Payable | - | 4,845 | 4,020 |
| Consultancy Fee Payable | - | 14,400 | - |
| Duties & Taxes | - | 6,716 | 3,389 |
| Sundry Creditors | - | 500 | - |
| Total | - | 76,866 | 66,646 |

Schedule 4: Cash & Bank Balances

| Particular | 31-Mar-25 | 31-Mar-25 | 31-Mar-24 |
|--------------|-----------|---------------|---------------|
| Cash in hand | - | 4,610 | 766 |
| Cash at Bank | - | 67,027 | 84,251 |
| Total | - | 71,637 | 85,017 |

Schedule 5: Investments

| Particular | 31-Mar-25 | 31-Mar-25 | 31-Mar-24 |
|--------------------------------|-----------|------------------|------------------|
| Fixed Deposit With Cosmos Bank | - | 22,66,000 | 11,65,000 |
| Fixed Deposit with PDCC Bank | - | 8,03,127 | 6,60,000 |
| Share in AMCCSL | - | 5,000 | 5,000 |
| Total | - | 30,74,127 | 18,30,000 |

Schedule 6 : Current Assets

| Particular | 31-Mar-25 | 31-Mar-25 | 31-Mar-24 |
|--------------------------------------|-----------|-----------------|-----------------|
| DCC Rent Deposit | - | 80,000 | 80,000 |
| Election Deposit | - | 9,000 | 9,000 |
| TDS receivable | - | 47,373 | 47,373 |
| Income Tax Appeal | - | 18,000 | 18,000 |
| Interest Accrued but not received | - | 76,881 | 19,356 |
| Staff Bachat Gat Employer + Interest | - | 5,321 | 2,621 |
| Advance to Oriental Insurance | - | 12,044 | 5,693 |
| Prepaid Expenses | - | 19,902 | - |
| Total | - | 2,68,521 | 1,82,043 |



| Vatslyapurna Swayamrojgar Seva Co-operative Society | | |
|--|------------------|------------------|
| Schedule 7 : Day Care Center Expenses | | |
| Particular | 31-Mar-25 | 31-Mar-24 |
| INDIRECT EXPENSES | | |
| 1)Day Care Center Expenses | | |
| a)DCC expenses (Conductor & Helper Incentive) | 2,38,596 | 1,85,198 |
| b)Extra Income for Conductor & Helper | 85,139 | - |
| c)Rented DCC Rent | 3,88,200 | - |
| d)Ownership DCC Rent | 2,00,441 | 1,71,747 |
| 2)Monthly Technical & Maintanance | | |
| a)Electricity Expenses | 35,493 | 22,624 |
| b)Telephone Expenses | - | - |
| c) DccTelephone Expenses | 74,061 | - |
| d)Static IP Expenses | 12,558 | - |
| e) TAB Internet Expenses | 68,468 | - |
| f) Dcc Repairs & Maintanance | 12,368 | 3,835 |
| g)Cleaning Material | 43,916 | - |
| 3) DCC Administrative Expenses | | |
| a) Office Expenses | 15,214 | 17,976 |
| b)Children Activity Expenses | 19,485 | 20,188 |
| c) Pramotional Expenses | 22,656 | 1,062 |
| d)Medicines | 671 | - |
| e)Toys & Educational Material | 23,900 | - |
| f)Member Welfare | 8,420 | 190 |
| g)Baldin Exp. | 12,124 | 16,050 |
| h)DCC Conductor & Helper Travelling exp | 2,055 | - |
| i) Printing & Stationery | 1,26,135 | 93,599 |
| j) Evaluation Trip Expenses | 3,700 | 23,112 |
| Total | 13,93,600 | 5,55,581 |

| Schedule 8 : HO Administrative Expenses | | |
|--|------------------|------------------|
| Particular | 31-Mar-25 | 31-Mar-24 |
| 1)Salaries and allowances | | |
| a) Supervisor Salaries | 3,10,428 | 2,77,865 |
| b) Supervisor Incentive | 16,820 | 12,270 |
| c) Accountant Salaries | 92,044 | 2,83,211 |
| d) Bonus | 21,589 | 27,791 |
| e) Provident Fund | 30,733 | 42,541 |
| f) Gratuity | 49,647 | 36,635 |
| g) PF Admin charges | 5,616 | 6,000 |
| h) HO Telephone expenses | 8,465 | 4,434 |
| i) Supervisor Travelling exp | 34,226 | 17,464 |
| 2)HO Repair & Maintance | | |
| a)Computer maintaince+Repairs | 5,600 | - |
| b)Bhakt Niwas Flat Maintance | 6,000 | - |
| c)Bhakt Niwas Flat Repairs | 87,900 | - |
| d)Bhakt Niwas Flat Electricity | - | 38 |
| e) Staff HMF | 2,128 | 1,400 |
| f) Staff Oriental Insurance Contribution | 4,819 | - |
| Total | 6,76,015 | 7,09,649 |



Vatslyapurna Swayamrojgar Seva Co-operative Society

Schedule 9 : Expenses Insurance, Tax, Legal & Consultant

| Particular | 31-Mar-25 | 31-Mar-24 |
|----------------------------------|-----------------|-----------------|
| a) Insurance Expenses | - | 4,964 |
| b) TDS consultant Fee | 34,880 | - |
| c) Organisation Professional Tax | - | 2,500 |
| d) Legal & Professional Fees | 34,300 | 54,550 |
| e) Consultancy Fee | 3,19,929 | 30,000 |
| f) Audit Fee | 23,600 | 20,000 |
| g) Bank Charges | 4,209 | 2,531 |
| h) Interest to TDS | 1 | 1 |
| i) Property Tax | 5,397 | 5,397 |
| Total | 4,22,316 | 1,19,943 |

Schedule 10 : Direct Income

| Particular | 31-Mar-25 | 31-Mar-24 |
|------------------------------|------------------|------------------|
| a) Activity Fee- I Received | 8,59,374 | 6,84,606 |
| b) Activity Fee- II Received | 8,03,089 | 5,19,538 |
| Total | 16,62,463 | 12,04,144 |

Schedule 11 : Indirect income

| Particular | 31-Mar-25 | 31-Mar-24 |
|---|------------------|-----------------|
| a) Donation Received From Annapurna Pariwar | 11,00,000 | 1,30,000 |
| b) Donation Received From AMCCSL | 7,50,000 | 5,00,000 |
| Total | 18,50,000 | 6,30,000 |

Schedule 12 : Other Income

| Particular | 31-Mar-25 | 31-Mar-24 |
|-----------------------------------|---------------|---------------|
| a) Processing Fee | | - |
| b) Form Fee | 14,050 | 11,550 |
| c) Baldwin charges Received | 8,340 | 8,340 |
| d) Other Income | 3,099 | 763 |
| e) Rent Received -Flat Bhaktnivas | 69,000 | 72,000 |
| Total | 94,489 | 92,653 |

Schedule 13 : Bank Interest

| Particular | 31-Mar-25 | 31-Mar-24 |
|-------------------------------|-----------------|-----------------|
| a) Interest on Bank Saving Ac | 645 | 1,16,937 |
| b) Interest on Bank FD | 1,36,600 | 3,029 |
| | 1,37,245 | 1,19,966 |



Vatsalyapurna Swayamrojgar Seva Sah. Sanstha Marya.
Schedule -14 Fixed Asset as on 31st Mar 25

| Particulars | Dep. Rate | Op. WDV 01-04-2024 | Deletions till 30/09/2024 | Additions till 30/09/2024 | Deletions After 30/09/2024 | Additions After 30/09/2024 | As at 31-03-2025 | Depreciation 31-03-2025 | Closing WDV (Figures in Rs.) |
|--------------------------------|-----------|-----------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|---------------------|----------------------------|---------------------------------|
| | | | | | | | | | |
| Bhaktiivas - Flat No. 30 | 2.50% | 16,47,405 | - | - | - | - | 16,47,405 | 41,185 | 16,06,220 |
| Computer/ Laptop | 16.21% | 32,737 | - | - | - | - | 32,737 | 5,307 | 27,430 |
| TAB | 9.50% | 67,003 | - | - | - | - | 67,003 | 6,365 | 60,638 |
| CCTV Camera | 16.21% | 73,904 | - | - | - | - | 73,904 | 11,980 | 61,924 |
| CCTV Server | 16.21% | 3,89,624 | - | - | - | - | 3,89,624 | 63,158 | 3,26,466 |
| Emergency Lights | 9.50% | 203 | - | - | - | - | 203 | 203 | - |
| Bluetooth Speaker | 9.50% | 9,951 | - | - | - | - | 9,951 | 945 | 9,006 |
| Ups System | 9.50% | 48,656 | - | - | - | - | 48,656 | 4,622 | 44,034 |
| Inverter | 5.28% | 2,21,239 | - | - | - | - | 2,21,239 | 11,681 | 2,09,558 |
| Office Equipments | 9.50% | 26,266 | - | - | - | 20,800 | 47,066 | 3,483 | 43,583 |
| Fans | 10.00% | 16,302 | - | - | - | 13,140 | 29,442 | 2,287 | 27,155 |
| Weighing Machine & Thermometer | 9.50% | 2,707 | - | - | - | - | 2,707 | 257 | 2,450 |
| TOTAL RS. | | 25,35,997 | | - | | 33,940 | 25,69,937 | 1,51,475 | 24,18,462 |



