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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GOVERNING BODY

Opinion

We have audited the financial statements of Patients' Welfare Association ("the Association") which comprise the statement of financial position as at June 30, 2024 and the statement of income and expenditure, the statement of changes in accumulated funds and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Association as at June 30, 2024, and of its financial performance and its cash flows for the year then ended in accordance with accounting and reporting standards as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. 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 Association in accordance with International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code), and we have fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our opinion.

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

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan, and for such internal control as the management determine 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, the management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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 ISAs as applicable in Pakistan 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.



As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Associations to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is Zulfikar Ali Causer.

KARACHI

DATED: 21 OCT 2024

UDIN: AR202410067YX3OQW5G4


BDO EBRAHIM & CO.
CHARTERED ACCOUNTANTS

**PATIENTS' WELFARE ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024**

	Note	2024 Rupees	2023 Rupees
ASSETS			
NON CURRENT ASSETS			
Property and equipment	4	58,673,859	55,557,539
Intangible asset	5	611,890	1,402
Total non current assets		59,285,749	55,558,941
CURRENT ASSETS			
Stocks	6	21,410,521	22,918,727
Short term investment	7	180,000,000	-
Loan, advances and prepayments	8	3,042,635	8,539,053
Security deposit	9	32,325	25,125
Cash and bank balances	10	79,716,455	231,075,238
Total current assets		284,201,937	262,558,143
TOTAL ASSETS		343,487,686	318,117,084
FUNDS AND LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	12	11,850,970	25,867,171
Accrued and other liabilities	13	538,403	605,110
Deferred income	14	31,074,185	34,100,800
Total current liabilities		43,463,558	60,573,081
NET ASSETS		300,024,127	257,544,003
NET ASSETS REPRESENTED BY:			
Restricted fund - Endowment Fund		13,551,906	13,551,906
Unrestricted fund - Accumulated surplus		286,472,221	243,992,097
Total funds and liabilities		300,024,127	257,544,003

CONTINGENCIES AND COMMITMENTS

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The annexed notes from 1 to 23 form an integral part of these financial statements.


PATRON


PRESIDENT

**PATIENTS' WELFARE ASSOCIATION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2024**

	Note	2024 Rupees	2023 Rupees
INCOME			
Income	15	<u>264,546,058</u> 264,546,058	<u>260,065,488</u> 260,065,488
EXPENDITURE			
Administrative and operational expenses	16	187,462,821	147,428,587
Finance cost		<u>5,831</u>	<u>40,172</u>
		187,468,652	147,468,759
Surplus of income over expenditure		77,077,406	112,596,729
Deficit of income over expenditure on Thalassemia service	17	(34,597,282)	(28,108,990)
Surplus for the year		<u><u>42,480,124</u></u>	<u><u>84,487,739</u></u>
Surplus for the year attributable to:			
Restricted fund - Endowment Fund		-	-
Unrestricted fund - Accumulated Surplus		<u>42,480,124</u>	<u>84,487,739</u>
		<u><u>42,480,124</u></u>	<u><u>84,487,739</u></u>

The annexed notes from 1 to 23 form an integral part of these financial statements.


PATRON


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PATIENTS' WELFARE ASSOCIATION
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2024

	2024 Rupees	2023 Rupees
Surplus for the year	42,480,124	84,487,739
Other comprehensive income	-	-
Total comprehensive income for the year	<u>42,480,124</u>	<u>84,487,739</u>

The annexed notes from 1 to 23 form an integral part of these financial statements.


PATRON


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**PATIENTS' WELFARE ASSOCIATION
STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED JUNE 30, 2024**

	Restricted- Endowment fund	Unrestricted- Accumulated Surplus	Total
Balance as at July 1, 2022	13,551,906	159,504,358	186,738,161
Total comprehensive income for the year	-	84,487,739	84,487,739
Balance as at June 30, 2023	13,551,906	243,992,097	271,225,900
Total comprehensive income for the year	-	42,480,124	42,480,124
Balance as at June 30, 2024	13,551,906	286,472,221	313,706,024

The annexed notes from 1 to 23 form an integral part of these financial statements.


PATRON


PRESIDENT

**PATIENTS' WELFARE ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024**

	Note	2024 Rupees	2023 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus for the year		42,480,124	84,487,739
Adjustment for non-cash and other items:			
Depreciation	4.2	6,331,174	6,030,393
(Gain)/loss on disposal of fixed assets	15.2	(153,199)	(153,660)
Finance cost		5,831	40,172
		<u>48,663,930</u>	<u>90,404,644</u>
(Increase) / decrease in current assets			
Stocks		1,508,205	(7,576,701)
Loan, advances and prepayments		6,716,122	(6,394,464)
Security deposit		(7,200)	-
		<u>8,217,127</u>	<u>(13,971,165)</u>
(Decrease) / Increase in current liabilities			
Accounts payable		(14,016,201)	22,884,161
Accrued and other liabilities		(66,706)	(112,800)
Deferred Liabilities		(3,375,417)	(3,788,978)
		<u>(17,458,324)</u>	<u>18,982,383</u>
Cash (used in) / generated from operations		39,422,733	95,415,862
Finance cost paid		(5,831)	(40,172)
Income tax paid		(1,219,705)	(304,668)
Net cash generated from operating activities		<u>38,197,197</u>	<u>95,071,022</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure		(9,709,180)	(1,285,627)
Short term investment		(180,000,000)	-
Proceeds from sale of property and equipment		153,200	170,000
Net cash (used in) investing activities		<u>(189,555,980)</u>	<u>(1,115,627)</u>
Net (decrease) / increase in cash and cash equivalents		(151,358,783)	93,955,395
Cash and cash equivalents at beginning of the year		231,075,238	137,119,843
Cash and cash equivalent at end of the year	10	<u>79,716,455</u>	<u>231,075,238</u>

The annexed notes from 1 to 23 form an integral part of these financial statements.


PATRON


PRESIDENT

**PATIENTS' WELFARE ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

1. NATURE AND STATUS OF OPERATIONS

Patients' Welfare Association (the Association) is a Social Welfare Organization carrying out welfare activities at Civil Hospital, Karachi. The Association was established in the year 1979. It is registered under Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961 with Director of Social Welfare Affairs, Government of Sindh vide Reg. DSW(S)/399 of 1981 dated December 31, 1981.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan which comprise of:

- Revised Accounting and Financial Reporting Standards for Small-Sized Entities (Revised AFRFs for SSEs) issued by the Institute of Chartered Accountants of Pakistan (ICAP) as notified under the Companies Act 2017; and

- Accounting Standard for Non Profit Organizations (NPOs) issued by the Institute of Chartered Accountants of Pakistan (ICAP) as notified under the Companies Act 2017.

2.2 Basis of measurement

These financial statements have been prepared under historical cost basis, unless otherwise stated.

2.3 Functional and presentation currency

The financial statements are presented in Pakistani rupees ('Rupees' or 'Rs'), which is the Association's functional and presentation currency.

3 MATERIAL ACCOUNTING POLICY INFORMATION

The material accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied for the year presented, unless otherwise stated.

3.1 Property and equipment

Items of property and equipment are stated at cost less accumulated depreciation and impairment, if any. Depreciation is charged based on reducing balance method at the rates specified in note 4 to the financial statements. Depreciation on additions is charged from the month the asset is put into use, whereas depreciation is charged upto months in which asset is disposed off, in the year of disposal. The assets' residual values and useful lives are reviewed periodically and adjusted if it impacts on depreciation.

Maintenance and normal repairs are charged to the statement of income and expenditure as and when incurred. Major renewals and improvements are capitalized and the assets so replaced, if any, are retired.

Gain and loss on disposal of property and equipment is accounted for in the statement of income and expenditure currently.

Capital work in progress

Capital work in progress is stated at cost less impairment loss, if any.

3.2 Intangible asset

Intangibles are stated at cost less accumulated amortization and impairment losses, if any. Amortisation is charged on the reducing balance method as the rates specified in notes 5 of the financial statements.

Amortization is charged in the statement of income and expenditure from the month the asset is available for use by applying the reducing balance method at the rates specified in relevant note.

Costs associated with maintenance of intangible assets are charged to income and expenditure account as and when incurred.

3.3 Stock in hand

Stock in hand includes reagent and allied, antiseras, medicines, injections and screening reagents. Stock in hand is valued at lower of cost or net realisable value, whichever is lower and recorded using first-in first-out method.

3.4 Donation in kind

Donation in kinds are recorded at their fair value at the date of receipt in the relevant head of account, depending upon the nature of item received.

3.5 Cash and cash equivalents

For the purposes of cash flow statement, cash and cash equivalents consists of cash in hand and balances with banks net of borrowings not considered to be in the nature of financing activities.

3.6 Revenue recognition

Donations & grants either in cash or in kind are recorded when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

3.7 Fund account

a) Restricted - Endowment fund

The Association has created endowment fund , in order to support financial difficulty, that may arise due to lack of adequate donations and zakat receipts in future financial years. These Funds are governed by the rules approved by the Patron. The contributions to the Funds include transfers by the Association from its surplus as well as amounts received in lieu of Grants.

b) Unrestricted - Accumulated surplus

Any excess of income over expenditure which is not transferred to endowment fund is taken to the accumulated surplus.

3.8 Taxation

The association claims tax credit equal to one hundred per cent of the tax payable under section 100C of Income Tax Ordinance, 2001, including minimum tax and final taxes payable. Therefore, no provision for taxation has been recorded in these financial statements for current year.

3.9 Foreign currency translation

Foreign currency transactions are translated into Pakistani Rupees using the exchange rates prevailing at the date of the transactions. Assets and liabilities in foreign currencies are translated at the rate of exchange prevailing at the reporting date. Exchange gains and losses are recognised in the statement of income and expenditure.

PROPERTY AND EQUIPMENT

Particulars	30-Jun-24					Rate %
	Written Down Value As at July 01, 2023	Additions for the year	Disposals (written down value)	Depreciation for the year	Written Down Value As at June 30, 2024	
Structural improvement-Blood bank building	2,130,727	755,640	-	(258,546)	2,627,821	10%
Structural improvement-Laboratory building	844,369	-	-	(84,437)	759,934	10%
Blood bank - Equipment	15,987,017	5,481,670	-	(2,057,423)	19,411,264	10%
Laboratory - Equipment	571,962	-	-	(57,196)	514,766	10%
Drug bank fittings	96,980	-	-	(9,698)	87,282	10%
Office equipment	988,910	723,605	-	(141,219)	1,571,296	10%
Thalassemia Day Care Centre	783,264	2,075,560	-	(231,511)	2,627,313	10%
Regional Blood Centre	34,154,310	348,800	-	(3,428,927)	31,074,183	10%
Total rupees - 2024	55,557,539	9,385,275	-	(6,268,957)	58,673,859	

Particulars	30-Jun-23					Rate %
	Written Down Value As at July 01, 2022	Additions for the year	Disposals (written down value)	Depreciation for the year	Written Down Value As at June 30, 2023	
Structural improvement-Blood bank building	2,367,475	-	-	(236,748)	2,130,728	10%
Structural improvement-Laboratory building	938,188	-	-	(93,819)	844,369	10%
Blood bank - Equipment	16,482,401	1,203,804	-	(1,699,188)	15,987,017	10%
Laboratory - Equipment	635,513	-	-	(63,551)	571,962	10%
Drug bank Fittings	107,755	-	-	(10,776)	96,980	10%
Office equipment	1,010,552	81,823	-	(103,465)	988,910	10%
Vehicles	16,340	-	(16,340)	-	-	10%
Thalassemia Day Care Centre	870,293	-	-	(87,029)	783,264	10%
Regional Blood Centre	-	37,889,778	-	(3,735,468)	34,154,310	
Total rupees - 2023	22,428,517	39,175,405	(16,340)	(6,030,043)	55,557,539	

	Note	2024 Rupees	2023 Rupees
4.1 Capital work in progress			
Opening balance		-	32,878,042
Additions made during the year	4.1.1	-	5,011,736
Transfer to fixed assets		-	(37,889,778)
Closing balance		-	-
4.1.1 Patients' Welfare Association received various equipment for blood bank services under the Safe Blood Transfusion Project, phase 2, funded by KFW Development Bank - Germany in cooperation with Government of Pakistan.			
4.2 Allocation of depreciation expense for the year is as follow:			
Blood Bank	16	5,811,790	5,745,730
Laboratory	16	84,437	93,819
Administration	16	141,219	103,465
Thalassemia Day Care centre	17.2	231,511	87,029
		<u>6,268,957</u>	<u>6,030,043</u>
5 INTANGIBLE ASSETS			
Opening net book value		1,402	1,752
Additions made during the year	5.1	672,705	-
Amortization charge for the year		(62,217)	(350)
Closing net book value		<u>611,890</u>	<u>1,402</u>
5.1 This represents ERP next software installed during the year.			
6 STOCK			
Reagent and antisera kits		7,271,944	12,422,192
Medicines and injections		12,345,026	6,767,387
Blood bags		1,793,551	3,729,148
		<u>21,410,521</u>	<u>22,918,727</u>
7 SHORT TERM INVESTMENT			
Term deposit receipts	7.1	<u>180,000,000</u>	-
7.1 This represents Term Deposit Receipts placed with a commercial bank amounting to Rs. 155 million and Rs. 25 million carrying profit at 11.56% (2023: nil) for one month respectively.			

	Note	2024 Rupees	2023 Rupees
8 LOAN, ADVANCES AND PREPAYMENTS			
Loan and advances to staff		107,724	6,976,538
Prepayments		282,657	129,966
Income tax withheld at source		2,652,254	1,432,549
		<u>3,042,635</u>	<u>8,539,053</u>
9 SECURITY DEPOSIT			
Deposit against drinking water supply		<u>32,325</u>	<u>25,125</u>
10 CASH AND BANK BALANCES			
Cash in hand		47,631	65,438
Cash at bank			
Local currency accounts			
Current account	10.1	20,479,077	38,274,206
Saving account		58,056,539	191,931,380
		78,535,615	230,205,586
Foreign currency account			
Current account		1,133,209	804,214
		<u>79,716,455</u>	<u>231,075,238</u>
10.1 These carry profit rates ranging from 2.75% to 2.90% (2023: 3.25% to 6.30%) per annum.			
11 RESTRICTED FUND			
Endowment fund	11.1	<u>13,551,906</u>	<u>13,551,906</u>
11.1 Endowment fund			
Opening balance		13,551,906	13,551,906
Received during the year		-	-
		<u>13,551,906</u>	<u>13,551,906</u>
12 ACCOUNTS PAYABLE			
Reagent / antisera (blood bank)		10,619,122	22,106,631
Medicine and injection		318,000	3,505,098
Reagent / antisera (diagnostic laboratory)		30,042	255,442
Drug Bank		883,805	-
		<u>11,850,970</u>	<u>25,867,171</u>

	Note	2024 Rupees	2023 Rupees
13 ACCRUED AND OTHER LIABILITIES			
Accrued expenses		538,403	166,181
Other liabilities		-	438,929
		<u>538,403</u>	<u>605,110</u>

14 DEFERRED INCOME

Deferred income	14.1	31,074,185	34,100,800
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14.1 This represents deferred regional blood centre grant in lieu of assets, which is being amortized in line with the depreciation expense of those assets over the same period.

15 INCOME

	2024	2023	2024	2023	2024	2023	2024	2023
	General		Laboratory		Blood bank		Total	
Zakat	100,402,638	93,820,819	-	-	-	-	100,402,638	93,820,819
Donations	26,845,271	20,060,815	-	-	655,031	-	27,500,302	20,060,815
Donations in kind	3,501,613	3,883,214	138,000	3,547,516	24,794,299	37,946,434	28,433,912	45,377,164
Bank profit	7,727,013	1,396,540	-	-	-	-	7,727,013	1,396,540
Exchange gain	328,995	-	-	-	-	-	328,995	-
Souvenir	-	4,000	-	-	-	-	-	4,000
Others	153,199	153,662	-	-	-	-	153,199	153,662
Government grant donation	100,000,000	99,252,488	-	-	-	-	100,000,000	99,252,488
	<u>238,958,728</u>	<u>218,571,538</u>	<u>138,000</u>	<u>3,547,516</u>	<u>25,449,330</u>	<u>37,946,434</u>	<u>264,546,058</u>	<u>260,065,488</u>

16 ADMINISTRATIVE AND OPERATIONAL EXPENSES

	2024	2023	2024	2023	2024	2023	2024	2023
	General		Laboratory		Blood bank		Total	
Reagent / antisera	-	-	144,000	198,000	75,487,419	52,174,441	75,631,419	52,372,441
Reagent / allied	-	-	520,800	-	-	-	520,800	-
Salaries and allowances	9,771,533	8,426,941	-	-	22,287,482	23,207,015	32,059,015	31,633,956
Blood bags	-	-	-	-	58,042,951	46,721,558	58,042,951	46,721,558
Advertisement for donation	2,375,053	1,796,035	-	-	-	-	2,375,053	1,796,035
Printing and stationery	968,641	272,072	3,850	-	2,092,205	1,771,310	3,064,696	2,043,382
Security service	1,291,404	721,056	-	-	-	-	1,291,404	721,056
Repair and maintenance	1,841,655	839,631	10,913	55,470	1,081,961	1,275,468	2,934,529	2,170,569
Miscellaneous	499,258	349,652	-	-	-	-	499,258	349,652
Water expense	177,815	230,310	-	-	-	-	177,815	230,310
Telephone expenses	460,492	258,711	-	-	-	-	460,492	258,711
Conveyance expense	67,385	48,300	-	-	-	-	67,385	48,300
Postage	-	8,852	-	-	-	-	-	8,852
Fees and subscription	1,123,620	116,490	-	-	-	-	1,123,620	116,490
Audit fee	220,000	200,000	-	-	-	-	220,000	200,000
Accountancy services	1,321,000	2,347,250	-	-	-	-	1,321,000	2,347,250
Common stationery and janitorial stuff	618,733	-	-	-	-	-	618,733	-
Finance cost	5,831	40,172	-	-	-	-	5,831	40,172
Depreciation	4.2 141,219	103,465	84,437	93,819	5,811,790	5,745,730	6,037,446	5,943,014
Amortisation	5 62,217	-	-	-	-	-	62,217	-
Miscellaneous	20,000	79,371	-	-	934,990	387,640	954,990	467,011
	<u>20,960,024</u>	<u>15,798,136</u>	<u>764,000</u>	<u>347,289</u>	<u>165,738,797</u>	<u>131,283,162</u>	<u>187,462,821</u>	<u>147,428,587</u>

17 DEFICIT OF INCOME OVER EXPENDITURE ON THALASSEMIA SERVICES

The Health Department, Government of Sindh (HDS) has provided necessary equipment to the Association in respect of Thalassemia Day-care Centre (TDC) in terms a memorandum of understanding executed between HDS and Association. The Association is responsible for operations of TDC. The income and expenditure relating to TDC is as follows:

	Note	2024 Rupees	2023 Rupees
Income	17.1	4,854,665	2,801,980
Expenditure	17.2	<u>(39,451,947)</u>	<u>(30,910,970)</u>
		<u>(34,597,282)</u>	<u>(28,108,990)</u>
17.1 Income			
Zakat		1,663,320	2,044,840
Donation		<u>3,191,345</u>	<u>757,140</u>
		<u>4,854,665</u>	<u>2,801,980</u>
17.2 Expenditure			
Medicine and injection		23,455,203	14,334,315
TDC blood consumption		10,825,900	11,855,810
Salaries and allowances		4,843,084	4,201,980
Diagnostic lab expense		-	380,760
Depreciation		231,511	87,029
Repair and maintenance		35,440	47,251
Printing and stationery		16,095	2,325
Miscellaneous		<u>44,714</u>	<u>1,500</u>
		<u>39,451,947</u>	<u>30,910,970</u>

18 CONTINGENCIES AND COMMITMENTS

There were no contingencies and commitments at the reporting date (2023: nil).

19 NUMBER OF EMPLOYEES

The number of employees as at the year end were 67 (2023: 79).

20 TRANSACTIONS WITH RELATED PARTIES

No transactions were undertaken with related parties during the year (2023: none).

21 CORRESPONDING FIGURES

Corresponding figures have been rearranged and reclassified, wherever necessary for the purpose of comparison. However, no material reclassification has been made during the year.

22 GENERAL

Figures have been rounded off to the nearest rupee, unless stated otherwise.

23 DATE FOR AUTHORIZATION FOR ISSUE

These financial statements were authorized for issue on 15 OCT 2024 by the Governing Body of the Association.


PATRON


PRESIDENT