

SUKUMAR DE, M.Com, F.C.A.
Proprietor

M/s S. DE & CO.
CHARTERED ACCOUNTANTS
"MONORAMA"
B-13/54, Kalyani, Nadia. Pin - 741235
Phone no- (033)25826288
Mob - 9433342091
E-mail ID- monhride@gmail.com

INDEPENDENT AUDITOR'S REPORT

The Members of KALYANI LIFE INSTITUTE

1. We have audited the attached Balance Sheet of KALYANI LIFE INSTITUTE" B-3/88, KALYANI, NADIA, P.O.- KALYANI, DIST:- NADIA, WEST BENGAL PIN-741235 as at 31.03.2025 & related Income & Expenditure Account on that date annexed thereto. These financial statements are the responsibility is to express an opinion on these financial statements based on our audit.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, eviding 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.

3. The Balance Sheet, and Income & Expenditure Account dealt with this report is in agreement with the books of account maintained.

4. Proper books of accounts have been kept by the aforesaid concern so far as it appear from our examination as certified by the Secretary.

5. The Closing cash balance as on 31 march 2025 have not been physically verify by us but have been accepted as certified by the Secretary,

6. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.

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

a. The case of the KALYANI LIFE INSTITUTE Balance Sheet of the state of affairs of, as on 31 march,2025 and

b. In case of the Income & Expenditure Account of excess income over expenditure the year ended 31 March, 2025.

Place - Kalyani
Date -

For M/s S.DE & CO
CHARTERED ACCOUNTANTS
(F.R.N-322250E)

(Sukumar De)
(Proprietor)
(M.No-056196)



C.A. SUKUMAR DE, M.COM, F.C.A
(Proprietor)

M/S S DE & CO.
CHARTERED ACCOUNTANTS
" MONORAMA "

B-13/54, KALYANI, NADIA, PIN-741235

Ph- No.-033-25826288/9433342091

e-mail - monhride@gmail.com

KALYANI LIFE INSTITUTE

B-3/88, Post office- Kalyani , P.S- Kalyani, Dist- Nadia, West Bengal, Pin-741235

BALANCE SHEET

FOR THE YEAR ENDED 31-03-2025

<u>Liabilities</u>	<u>Amount(Rs)</u>	<u>Amount(Rs)</u>	<u>Assets</u>	<u>Amount(Rs)</u>	<u>Amount(Rs)</u>
Capital Account			Fixed Assets		
Capital A/c	18,62,512.19		As per schedule attached		23,05,507.55
Add: Surplus	<u>4,11,572.10</u>	22,74,084.29			
Reserves & Surplus		2,80,000.00	Current Assets		
Loans (Liability)		12,000.00	Website Development		1,20,007.82
Current Liability			GST Input		
Outstanding Admn. & Gen. Exp.	25,000.00		(As per last A/c)		
Outstanding House Rent	75,000.00		CGST	24,742.00	
Outstanding Pay & Establishment Exp.	89,500.00		SGST	38,840.00	
Outstanding Service Charges	78,000.00		IGST	1,344.00	
Duties & Taxes	6,887.31		Cess	<u>213.00</u>	
Professional Tax	<u>-1,674.00</u>	2,72,713.31		65,139.00	
			Add: This year		
			CGST	10,432.00	
			SGST	10,432.00	
			IGST	-1,081.00	
			Cess	<u>140.00</u>	85,062.00
			Bank a/c		
			HDFC-0196	2,13,218.12	
			SBI- 0297	1,04,307.92	
			SBI-3587	7,607.20	
			SBI-6392	<u>Nil</u>	3,25,133.24
			Cash In Hand		3,087.00
		<u>28,38,797.60</u>			<u>28,38,797.60</u>
					-0.00

Date:

Place- Kalyani

Signed in terms of our audit report of even date

For M/S S. De & Co.
Chartered Accountant
Firm. Reg No. 322250E

(Sukumar De)
(Proprietor)

Membership No. 4056196



Aswini Kumar Pal

President

KALYANI LIFE INSTITUTE
Regd. No.-S/1L/68437 of 2009-2010

Aradhana S. Mukhopadhyay

Secretary

KALYANI LIFE INSTITUTE
Regd. No.-S/1L/68437 of 2009-2010

KALYANI LIFE INSTITUTE
B-3/88, Post office- Kalyani, P.S- Kalyani, Dist- Nadia, West Bengal, Pin-741235
INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED 31-03-2024

Dr	Expenditure	Amount(Rs)	Amount(Rs)	Income	Amount(Rs)	Cr
	Direct Expenses					
To	Administrative & General Expenses	135.00		By	Donation	5,52,109.00
To	Audit Fees	20,000.00		By	Donation for Building Fund	40,000.00
To	Bandel Therapy Centre Expenses	13,400.76		By	Grant Received from National Trust	17,16,000.00
To	Bank Charges	6,621.44		By	Income From Vocational Activities	4,06,132.00
To	Beneficiaries Transport Expenses	13,500.00		By	Membership Fees	1,100.00
To	Chat GPT Renewal Charges	1,950.00		By	Miscellaneous Income	43,106.00
To	Computer Maintanance	6,440.00				27,58,447.00
To	Consultancy Fee	12,000.00		By	Bank Interest	6,794.00
To	Electric Charges	29,028.00		By	IT Refund	1,090.00
To	Employer Contri to PF	1,27,925.00				7,884.00
To	Employer's Count to ESI	21,137.00				
To	Festival & Celebration Expenses	17,616.00		By	NIOS Registration Charges	8,814.60
To	Food & Refreshment Expenses	40,505.00				
To	Google One Registration Charges	1,999.00				
To	GST Filing Fees	3,544.00				
To	GST Fine	2,000.00				
To	House Rent Expenses	32,000.00				
To	Inverter Maintanance	250.00				
To	Labour Charges	6,200.00				
To	Medical Expenses	4,810.00				
To	Membership Fees Paid	1,000.00				
To	Miscellaneous Expenditure	7,800.49				
To	Municipality Charges	66,500.00				
To	Niramaya Registration Charges	2,629.00				
To	Office Expenses	4,496.00				
To	Pay & Establishment	10,16,951.00				
To	Photography Expenses	6,500.00				
To	Picnic Expenses	7,615.00				
To	Printing & Stationery	28,238.00				
To	Professional Tax	6,900.00				
To	Repair & Maintanance	34,263.00				
To	Service Charges Paid	4,25,288.00				
To	Sweeping & Clearing	7,055.00				
To	Telephone & Communication Expenses	9,114.06				
To	Transport Charges	40,320.00				
To	Travelling Expenses	33,379.00				
To	Vocational Expenses	2,00,346.85				
To	Wishnet Recharge	9,437.64	22,68,894.24			
To	Depreciation		94,679.26			
To	Excess of Income over Expenditure		4,11,572.10			
			<u>27,75,145.60</u>			<u>27,75,145.60</u>
						0.00

Date:
Place- Kalyani

Signed in terms of our audit report of even date
For M/S S. De & Co.
Chartered Accountant
Firm. Reg No. 322250E

(Sukumar De)
(Proprietor)
Membership No. -056196



Arun Kumar Pal

President
KALYANI LIFE INSTITUTE
Regd. No.-S/1L/68437 of 2009-2010

Tiddha the D. Chakraborty

Secretary
KALYANI LIFE INSTITUTE
Regd. No.-S/1L/68437 of 2009-2010

KALYANI LIFE INSTITUTE
B-3/88,P.O:KALYANI.P.S- KALYANI, DIST-NADIA,WEST BENGAL PIN-741235
RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD FROM 01/04/2020 TO 31/03/2025

Dr	Receipts	Amount(Rs)	Amount(Rs)	Payments	Amount(Rs)	Cr
To	Opening Balance			By	Loan from Swetalina Ganguly	50,000.00
	Bank Accounts	4,01,168.88		By	Outstanding Audit Fees	30,000.00
	Cash In Hand	1,932.00	4,03,100.88	By	Outstanding House Rent	50,000.00
To	Direct Incomes			By	Outstanding Pay & Establishment	70,500.00
	Donation	5,52,109.00		By	Outstanding Service Charges	7,000.00
	Donation for Building Fund	40,000.00				1,57,500.00
	Grant Received from National Trust	17,16,000.00		By	Building	2,20,000.00
	Income From Vocational Activities	4,06,132.00		By	CCTV Camera	3,800.00
	Membership Fees	1,100.00		By	Electric Equipments	24,909.00
	Miscellaneous Income	43,106.00	27,58,447.00			2,48,709.00
To	Direct Expenses			By	Website Development	1,05,000.00
	Niramaya Registration Charges	20,400.00		By	CGST Input	10,432.00
	NIOS Registration Charges	12,300.00	32,700.00	By	SGST Input	10,432.00
To	Indirect Incomes			By	Cess Input	140.00
	Bank Interest	6,794.00				21,004.00
	IT Refund	1,090.00	7,884.00	By	Administrative & General Expenses	135.00
To	IGST Input		1,081.00	By	Audit Fees	20,000.00
				By	Bandel Therapy Centre Expenses	13,400.76
				By	Bank Charges	6,621.44
				By	Beneficiaries Transport Expenses	13,500.00
				By	Chat GPT Renewal Charges	1,950.00
				By	Computer Maintanance	6,440.00
				By	Consultancy Fee	12,000.00
				By	Electric Charges	29,028.00
				By	Employer Contri to PF	1,27,925.00
				By	Employer's Count to ESI	21,137.00
				By	Festival & Celebration Expenses	17,616.00
				By	Food & Refreshment Expenses	40,505.00
				By	Google One Registration Charges	1,999.00
				By	GST-Filing Fees	3,544.00
				By	GST Fine	2,000.00
				By	House Rent Expenses	32,000.00
				By	Inverter Maintanance	250.00
				By	Labour Charges	6,200.00
				By	Medical Expenses	4,810.00
						3,61,061.20
Carried over			32,03,212.88	Carried Over		9,43,274.20

Continued.....

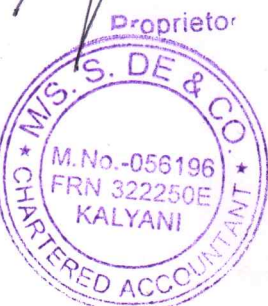
Arun Kumar Pal

President
KALYANI LIFE INSTITUTE
Regd. No.-S/1L/68437 of 2009-2010

Siddhartha S. Mukhopadhyay

Secretary
KALYANI LIFE INSTITUTE
Regd. No.-S/1L/68437 of 2009-2010

For,
M/S. S. DE & CO
Chartered Accountants



C.A. SUKUMAR DE, M.COM, F.C.A.
(Proprietor)

M/S S DE & CO.
CHARTERED ACCOUNTANTS
" MONORAMA"
B-13/54, KALYANI, NADIA, PIN-741235
Ph- No.-033-25826288/9433342091
e-mail - monhride@gmail.com

<u>Receipts</u>	<u>Amount(Rs)</u>	<u>Amount(Rs)</u>	<u>Payments</u>	<u>Amount(Rs)</u>	<u>Amount(Rs)</u>
Brought Forwad		32,03,212.88	By Brought Forwad		9,43,274.20
			By Membership Fees Paid	1,000.00	
			By Miscellaneous Expenditure	7,800.49	
			By Municipality Charges	66,500.00	
			By NIOS Registration Fee	3,485.40	
			By Niramaya Registration Charges	23,029.00	
			By Office Expenses	4,496.00	
			By Pay & Establishment	10,16,951.00	
			By Photography Expenses	6,500.00	
			By Picnic Expenses	7,615.00	
			By Printing & Stationery	28,238.00	
			By Professional Tax	6,900.00	
			By Repair & Maintainence	34,263.00	
			By Service Charges Paid	4,25,288.00	
			By Sweeping & Clearing	7,055.00	
			By Telephone & Communication Expences	9,114.06	
			By Transport Charges	40,320.00	
			By Travelling Expences	33,379.00	
			By Vocational Expences	2,00,346.85	
			By Wishnet Recharge	9,437.64	19,31,718.44
			By Closing Balance		
			Bank Accounts	3,25,133.24	
			Cash-in-Hand	3,087.00	3,28,220.24
		<u>32,03,212.88</u>			<u>32,03,212.88</u>

Date:
Place- Kalyani

Signed in terms of our audit report of even date
For M/S S. De & Co.
Chartered Accountant
Firm. Reg No. 322250E

(sukumar De
(Proprietor)
Membership No. -056196



Arun Kumar Pat
President
KALYANI LIFE INSTITUTE
Regd. No.-S/1L/68437 of 2009-2010

Siddhartha S. Mukhopadhyay
Secretary
KALYANI LIFE INSTITUTE
Regd. No.-S/1L/68437 of 2009-2010

S.I. No.

Description

Depre Rate

Opening bal.

KALYANI LIFE INSTITUTE
B-3/88, Kalyani, P.O. Kalyani, Dist. Nadia, W.B, 741235.
SCHEDULE FOR CALCULATION OF DEPRECIATION 2025

		Before 6 Months	Additional	After 6 Months	Date of Addition	Total	Depreciation	Written down value
I.	Building on Leasehold Land	Nil						
	Building	Nil						
	a) Furniture	3,94,109.00	-	-		3,94,109.00	-	3,94,109.00
	b) Table	11,73,865.00	50,000.00	1,70,000.00		13,93,865.00	-	13,93,865.00
II.	Agarbat Making Machine	1,81,797.89	-	-		1,81,797.89	18,179.79	1,63,618.10
	Acquaguard	8,922.96	-	-		8,922.96	892.30	8,030.66
	Batch Printing Machine	52,636.15	-	-		52,636.15	7,895.42	44,740.73
	Candle Dice	5,896.06	-	-		5,896.06	884.41	5,011.65
	Electric Equipments	2,814.66	-	-		2,814.66	422.20	2,392.46
	Fire Extinguisher	42,123.83	-	-		42,123.83	6,318.57	35,805.26
	Floor Mill Machine	41,927.76	24,909.00	-	19-11-2024	66,836.76	10,025.51	56,811.25
	Machinery (giftable)	1,669.38	-	-		1,669.38	250.41	1,418.98
	Office Equipment	10,440.13	-	-		10,440.13	1,566.02	8,874.11
	Sewing Machine	1,17,111.35	-	-		1,17,111.35	17,566.70	99,544.65
	Teaching Equipment	12,743.74	-	-		12,743.74	1,911.56	10,832.18
	Printer	4,645.85	-	-		4,645.85	696.88	3,948.98
	Weight Machine	35,619.57	-	-		35,619.57	5,342.94	30,276.64
	Inverter	5,724.89	-	-		5,724.89	858.73	4,866.15
	Broadband	1,774.82	-	-		1,774.82	266.22	1,508.59
	CCTV Cameras	8,670.00	-	-		8,670.00	1,300.50	7,369.50
	Computer	3,251.25	3,800.00	-		7,051.25	487.69	6,563.56
	Laptop	4,640.72	-	-	03-01-2025	4,640.72	3,376.29	1,264.43
	Mobile Phone	26,151.70	-	-		26,151.70	10,460.68	15,691.02
	Wi-Fi Router	4,665.60	-	-		4,665.60	1,866.24	2,799.36
		9,135.50	-	-		9,135.50	3,654.20	5,481.30
		1,140.00	-	-		1,140.00	456.00	684.00
		21,51,477.80	78,709.00	1,70,000.00		24,00,186.80	94,679.26	23,05,507.55

Arjun Kallanpal

KALYANI LIFE INSTITUTE
President
Regd. No. S/IL/68437 of 2009-2010

Aradhita S. Mukhopadhyay

KALYANI LIFE INSTITUTE
Secretary
Regd. No. S/IL/68437 of 2009-2010

For,

M/S. S. DE & CO
Chartered Accountants

[Signature]
Proprietor

