

INDEPENDENT AUDITOR'S REPORT
AND AUDITED FINANCIAL STATEMENTS

For the Financial Year 2025-2026

M/s MOHALLA SUDHAR SAMITI
PAN: AAITM8204A

Financial statements covered:

- Balance Sheet as at 31 March 2026
- Income and Expenditure Account for the year ended 31 March 2026
- Receipts and Payments Account for the year ended 31 March 2026
- Notes to Accounts and Significant Accounting Policies

Auditor

Manish Ramavat & Co.

Chartered Accountants

CA Manish | Membership No.: 417886

INDEPENDENT AUDITOR'S REPORT

To,
The Members / Managing Committee,
M/s Mohalla Sudhar Samiti

Report on the Financial Statements

We have audited the accompanying financial statements of M/s Mohalla Sudhar Samiti (PAN: AAITM8204A), which comprise the Balance Sheet as at 31 March 2026, the Income and Expenditure Account and the Receipts and Payments Account for the financial year ended on that date, together with the notes to accounts and significant accounting policies.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the state of affairs of M/s Mohalla Sudhar Samiti as at 31 March 2026 and of its excess of income over expenditure and receipts and payments for the year then ended, in accordance with the basis of accounting and significant accounting policies described in the notes to accounts.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India, to the extent applicable to the audit of a society / non-corporate entity. Our responsibilities under those Standards are further described in the Auditor's Responsibilities section of this report. We are independent of the society in accordance with the ethical requirements relevant to our audit, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The Management / Managing Committee of the society is responsible for the preparation and fair presentation of these financial statements in accordance with the applicable accounting principles and for maintaining adequate accounting records, safeguarding the assets of the society, preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, and making accounting estimates that are reasonable and prudent.

This responsibility also includes design, implementation and maintenance of adequate internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities

Our responsibility is to express an opinion on these financial statements based on our audit. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, we considered internal controls relevant to the society's preparation and 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, the reasonableness of accounting estimates made by management, and the overall presentation of the financial statements.

Report on Other Matters

1. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.
2. In our opinion, proper books of account and relevant records, as produced before us, have been maintained by the society so far as appears from our examination of such books and records.
3. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books and records produced before us.
4. The financial statements are prepared from the books, vouchers, bank records and explanations supplied to us by the management. Physical verification and ownership of assets, if any, are the responsibility of the management.

For Manish Ramavat & Co.

Chartered Accountants

Firm Registration No.: _____



CA Manish

Proprietor

Membership No.: 417886

UDIN: 26417886JHKGAK4662

Place: New Delhi

Date: 13th June 2026

NOTES TO ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

1. Entity information

M/s Mohalla Sudhar Samiti is a society / non-corporate entity. The financial statements have been prepared for the financial year 2025-2026 and PAN as provided is AAITM8204A.

2. Basis of preparation

The financial statements have been prepared on historical cost basis from the books and records produced for audit. Receipts, payments, income and expenditure have been recognised based on the information and explanations provided by the management and the accounting records made available.

3. Corpus fund / accumulated fund

As per the Balance Sheet, the opening corpus fund is Rs. 0 and addition during the year is Rs. 0, resulting in closing corpus fund of Rs. 0 as at 31 March 2026. Excess of income over expenditure for the year as per the Income and Expenditure Account is Rs. 541.

4. Donations

Donation received during the year as per the Income and Expenditure Account is Rs. 134,200. Corpus donation received as per the Receipts and Payments Account is Nil.

5. Current assets and current liabilities

Current assets comprise cash in hand of Rs. 133,659, loans and advances of Rs. 0 and bank balance of Rs. 2,898. Sundry creditors outstanding as at 31 March 2026 are Rs. 136,557.

6. Confirmation and verification

Balances of loans and advances, sundry creditors, donations and expenses are subject to confirmations and supporting documentation as maintained by the society. The management is responsible for maintenance and preservation of all supporting vouchers, bills, receipts, donation records and statutory records.

7. Previous year / comparative figures

The financial statements provided for preparation of this report contain figures for the financial year ended 31 March 2026. Comparative previous year figures have not been separately provided in the source statement and have therefore not been presented in this report.

8. Rounding off

Amounts are rounded to the nearest rupee unless otherwise stated.

As per our report of even date

For Manish Ramavat & Co.

Chartered Accountants

Firm Registration No.: _____



CA Manish

Proprietor

Membership No.: 417886

UDIN: 26417886JHKGAK4662

Place: New Delhi

Date: 13th June 2026

For M/s Mohalla Sudhar Samiti

Authorised Signatory / President

Authorised Signatory / Secretary

Authorised Signatory / Treasurer

M/s MOHALLA SUDHAR SAMITI
PAN: AAITM8204A
BALANCE SHEET AS AT 31 MARCH 2026

LIABILITIES	Amount (Rs.)	ASSETS	Amount (Rs.)
Corpus Fund		Current Assets	
Opening Balance	0	Cash in Hand	133,659
Add:	0	Loans & Advances	0
Closing Corpus Fund	0	Bank A/c	2,898
Sundry Creditors	136,557		
Total	136,557	Total	136,557

As per our report of even date
For Manish Ramavat & Co.
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Authorised Signatory / Secretary

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M/s MOHALLA SUDHAR SAMITI
PAN: AAITM8204A
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

EXPENDITURE	Amount (Rs.)	INCOME	Amount (Rs.)
Professional Expenses	25,000	Donation Received	134,200
New Paper Expenses	1,299	Excess of Expenditure over Income	0
Internet Expenses	6,000		
Social Media & Advertisement Expenses	8,360		
Kawad Sewa Catering Expenses	93,000		
Excess of Income over Expenditure	541		
Total	134,200	Total	134,200

As per our report of even date
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M/s MOHALLA SUDHAR SAMITI
PAN: AAITM8204A
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

RECEIPTS	Amount (Rs.)	PAYMENTS	Amount (Rs.)
Opening Balance - Cash in Hand	133,659	Professional Expenses	25,000
Corpus Donation Received	-	New Paper Expenses	1,299
		Internet Expenses	6,000
		Social Media & Advertisement Expenses	8,360
		Kawad Sewa Catering Expenses	93,000
		Closing Balance - Cash in Hand	-
Total	133,659	Total	133,659

As per our report of even date
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