

H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

CERTIFICATE

We have audited the accounts of **JEEVANDHARA SOCIETY OF SISTERS OF ST. JOSEPH, 249/74 SNEHALAYA, KINGSWAY, NAGPUR - 440 001 Societies Registration No. MAH/410/91/NAGPUR/MAHARASHTRA** for the year ending 31st March, 2026 and examined all relevant books and vouchers and certify that according to the audited accounts :

- (i) The brought forward foreign contribution at the beginning of the financial year was Rs. 1,36,40,451.26.
- (ii) Foreign contribution of worth Rs. 21,76,663.00 was received by the Association during the financial year 2025-26.
- (iii) Interest accrued/received on foreign contribution of worth Rs. 4,35,769.00 and other income derived from foreign contribution or interest thereon of worth Rs. 0.00 was received by the association during the financial year 2025-26.
- (iv) The balance of unutilised foreign contribution with the association at the end of the financial year 2025-26 was Rs. 48,45,834.62.
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign contribution (Regulation) Rules, 2011
- (vi) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct and checked by us.
- (vii) The association has utilised the foreign contribution received for the purpose(s) it is registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

We have examined all relevant books and records and we hereby certify the following activities/project wise and location wise details of receipt and utilization of Foreign contribution as reported in Annexure-I.

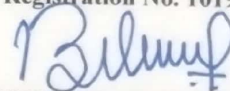
We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief **Jeevandhara Society of Sisters of St. Joseph, Nagpur** has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

2nd Floor, N.D.T.A. Shopping Complex
Opp. Liberty Cinema,
Residency Road, Sadar,
NAGPUR - 440 001. M.S.

DATED : 26th May, 2026



For L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
BIJESH@LDSCO.IN
UDIN : 26153645IUPUXQ3385

ANNEXURE TO AUDITOR'S CERTIFICATE

Sl. No. (1)	Name of the project/ activity (2)	Address/location (3)	Previous Balance		Receipt during the year		Utilised		Balance	
			in cash (4)	in kind (5)	in cash (6)	in kind (7)	in cash (8)	in kind (9)	in cash (10)	in kind (11)
1	Jeevandhara Society of Sisters of St. Joseph - Social	Snehalaya, Kingsway, Nagpur - 440 001 (M.S.)	6,102,385.32	0.00	2,404,754.71	0.00	10,385,966.64	0.00	-1,878,826.61	0.00
2	Jeevandhara Society of Sisters of St. Joseph - Education	Snehalaya, Kingsway, Nagpur - 440 001 (M.S.)	7,538,065.94	0.00	207,677.29	0.00	1,021,082.00	0.00	6,724,661.23	0.00
TOTAL...			13,640,451.26	0.00	2,612,432.00	0.00	11,407,048.64	0.00	4,845,834.62	0.00



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AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **JEEVANDHARA SOCIETY OF SISTERS OF ST. JOSEPH, NAGPUR - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2026 and also the Income and Expenditure Account and Receipts and Payments Account of the Society's for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our

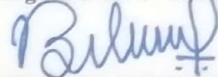
We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. 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.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the society so far as appears from our examination of these books.
- C. The Balance Sheet and Income and Expenditure Account dealt with by these report are in agreement with the books of accounts of the Society.
- D. It is the policy of the Society to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **Jeevandhara Society of Sisters of St. Joseph, Nagpur** as at 31st March, 2026, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

NAGPUR :
DATED : 26th May, 2026



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 26153645IUPUXQ3385

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis except for interest on Bank Fixed Deposits which are accounted for on accrual basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For Jeevandhara Society of Sisters of St. Joseph

Chief Functionary

NAGPUR :

DATED : 26th May, 2026



**FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS**

Firm Registration No. 101974W


**BIJESH BALAKRISHNAN
PARTNER**

Membership No. 153645

UDIN : 26153645IUPUXQ3385

JEEVANDHARA SOCIETY OF SISTERS OF ST. JOSEPH, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2026

FUNDS AND LIABILITIES	RUPEES	PROPERTY AND ASSETS	RUPEES
CAPITAL ASSET FUND :			
Balance as per last Balance Sheet	25,279,525.40	LAND : Balance as per last Balance Sheet	10,985,959.00
BUILDING FUND :			
Balance as per last Balance Sheet	92,327,677.82	BUILDINGS : Balance as per last Balance Sheet	80,494,850.62
INCOME AND EXPENDITURE ACCOUNT :			
Balance as per last Balance Sheet	28,931,497.91	FURNITURE, FIXTURES AND EQUIPMENTS : Balance as per last Balance Sheet	15,733,757.75
Less : Deficit during the year	7,754,689.64	Add : Additions during the year	88,500.00
			15,822,257.75
		VEHICLES : Balance as per last Balance Sheet	5,195,682.50
		BOREWELL : Additions during the year	951,427.00
		ADVANCES : Advance for Purchase of Land	20,488,000.00
		CASH AND BANK BALANCES : With Central Bank of India	3,193,156.00
		On Fixed Deposits	124,630.84
		On Savings Bank Account Account No. 1195378822	460,769.28
		With State Bank of India	
		On Savings Bank Account Account No. 40088374986	
carried forward ...	138,784,011.49	carried forward ...	3,778,556.12
			133,938,176.87



brought forward ...	138,784,011.49	brought forward ...	3,778,558.12	133,938,176.87
With Canara Bank On Savings Bank Account Account No. 5606101002710 (Utilisation)			311,631.04	
With The Federal Bank Ltd On Fixed Deposits			454,095.00	
On Savings Bank Account Account No. 18480100012040 (Utilisation)			60,133.46	
Account No. 18480100028277 (Utilisation)			240,929.00	
Cash in Hand			490.00	4,845,834.62
TOTAL RUPEES ...	138,784,011.49	TOTAL RUPEES ...		138,784,011.49

As per our report of even date

For Jeevandhara Society of Sisters of St. Joseph

Chief Functionary

NAGPUR :

DATED : 26th May, 2026



FOM L. D. SOLAZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 1401974W
BLJESHBALAKRISHNAN
PARTNER
Membership No. 153645
UDIN : 2411364501 PUNJ3305

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

brought forward ...	7,682,172.00	1,029,909.64	brought forward ...	10,367,121.64
Computer Maintenance	2,595.00			
Garden Expenses	6,650.00			
Newspapers and Periodicals	5,520.00			
Repairs and Maintenance	79,867.00			
Stationery and Printing	16,421.00			
Telephone Charges	12,940.00			
Travelling and Conveyance	351,866.00			
Electricity Charges	61,432.00			
Salaries and Wages	951,227.00			
Management Contribution to ESIC	3,140.00			
Management Contribution to Provident Fun	70,572.00			
Vehicle Maintenance	92,810.00			
		9,337,212.00		
TOTAL RUPEES ...		10,367,121.64	TOTAL RUPEES ...	10,367,121.64

As per our report of even date.

For Jeevandhara Society of Sisters of St. Joseph

Chief Functionary

NAGPUR :

DATED : 26th May, 2026

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

(Signature)

BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 26153645IUPUXQ3385



JEEVANDHARA SOCIETY OF SISTERS OF ST. JOSEPH, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

RECEIPTS	RUPEES	PAYMENTS	RUPEES	RUPEES
To BALANCE ON 01.04.2025 :		By ADMINISTRATIVE EXPENSES :		
With Central Bank of India		Bank Charges and Commission	6,237.64	
On Fixed Deposits		Legal Expenses	2,590.00	8,827.64
On Savings Bank Account				
Account No. 1195378822	10,281,115.00			
With State Bank of India		MAINTENANCE AND EDUCATION :		
On Savings Bank Account		Educational Aid and Expenses		1,021,082.00
Account No. 40088374986	389,184.80			
With Canara Bank				
On Fixed Deposits		SOCIAL WORK EXPENSES :		
On Savings Bank Account		Social Work		
Account No. 5606101002710 (Utilisation)	267,265.96	Nutritional Aid	162,630.00	
With The Federal Bank Ltd.		Self Employment Aid	12,000.00	
On Fixed Deposits		Medical Aid and Expenses	831,358.00	
On Savings Bank Account		Repairs and Maintenance	2,238,964.00	
Account No. 18480100028277 (Utilisation)	427,261.00	Marriage Aid	30,000.00	
Cash in Hand		St. Joseph's Hospital, Yerla		
		Stationery and Printing	24,000.00	
		Hospital Maintenance	24,200.00	
		Security Charges	35,760.00	
		Equipment Maintenance	45,385.00	
		Medical Aid and Expenses	151,681.00	
		Honorarium and Salaries to Doctors	638,440.00	
		Sandyavan Expenses		
		Food and Fuel	1,232,555.00	
		Household Expenses	550,407.00	
		Medical Expenses	1,133,266.00	
		Personnel Expenses	428,287.00	
		Electrical Maintenance	47,652.00	
		Functions and Festivals	95,587.00	
		Computer Maintenance	2,595.00	

16,252,883.26

carried forward ...

carried forward ...

7,684,767.00 1,029,909.64



brought forward ...	16,252,883.26	brought forward ...	7,684,767.00	1,029,909.64
		Garden Expenses	6,650.00	
		Newspapers and Periodicals	5,520.00	
		Repairs and Maintenance	79,867.00	
		Stationery and Printing	16,421.00	
		Telephone Charges	12,940.00	
		Travelling and Conveyance	351,866.00	
		Electricity Charges	61,432.00	
		Salaries and Wages	951,227.00	
		Management Contribution to ESIC	3,140.00	
		Management Contribution to Provident Fund	70,572.00	
		Vehicle Maintenance	92,810.00	9,337,212.00
		* CAPITAL EXPENDITURE :		
		Borrowal	951,427.00	
		Equipments	88,500.00	1,039,927.00
		* BALANCE ON 31.03.2026 :		
		With Central Bank of India		
		On Fixed Deposits	3,193,156.00	
		On Savings Bank Account		
		Account No. 1195376822	124,630.84	
		With State Bank of India		
		On Savings Bank Account		
		Account No. 40068374986	460,769.28	
		With Canara Bank		
		On Savings Bank Account		
		Account No. 5606101002710 (Utilisation)	311,631.04	
		With The Federal Bank Ltd.		
		On Fixed Deposits	454,095.00	
		On Savings Bank Account		
		Account No. 18480100012040 (Utilisation)	60,133.46	
		Account No. 18480100028277 (Utilisation)	240,929.00	
		Cash in Hand	490.00	4,845,834.62
carried forward ...	16,252,883.26	carried forward ...		16,252,883.26



brought forward ... 16,252,883.26 brought forward ... 16,252,883.26

TOTAL RUPEES ...

16,252,883.26

TOTAL RUPEES ...

16,252,883.26

As per our report of even date.

For Jeevandhara Society of Sisters of St. Joseph

Chief Functionary

NAGPUR :

DATED : 26th May, 2026

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



BIJESH BALAKRISHNAN
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