

**INDEPENDENT AUDITORS' REPORT**

**To the Governing Body of Parivaar Education Society**

**Report on the audit of the Financial Statements**

**Opinion**

We have audited the Financial Statements of **PARIVAAR EDUCATION SOCIETY ("the Society or entity")**, a society registered under The West Bengal Societies Registration Act, 1961, (Registration Number-S/IL/18396) having PAN number AAATP8497J which comprise the Balance Sheet as at March 31<sup>st</sup> 2025, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended, and notes to the Financial Statements, including a summary of significant Accounting Policies and other explanatory information.

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying Financial Statements give a true and fair view of the financial position of the entity as at March 31, 2025, and of its excess of income over expenditure for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management and Board of Governing Body responsibilities for the Financial Statements**

The Society's management and Board of Governing Body are responsible for the preparation of these Financial Statements that give a true and fair view of the state of affairs, result of operation and Cash Flows of the entity in accordance with the Accounting Principles generally accepted in India. 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 misstatements, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's Financial Reporting process.



### **Auditor's Responsibilities 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 SAs 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 SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, 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.
- Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluation the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Further to our comments above, we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.



- b. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- c. The Balance Sheet, the Income and Expenditure and Receipts and Payments dealt with by this Report are in agreement with the books of account.

Place: Kolkata  
Date: 1<sup>st</sup> August 2025



For Jha Yadav & Co.  
Chartered Accountants  
Firm ICAI Registration No: 327725E  
*H.S.J.*  
H. S. Jha  
Partner  
Membership No. 055854  
UDIN No: 25055854BMMIHD8774



Parivaar Education Society  
Balance Sheet as at 31 March 2025  
(all amounts are in Indian Rupees)

	Notes	As at 31 March 2025	As at 31 March 2024
<b>LIABILITIES</b>			
<b>SOURCES OF FUNDS</b>			
Corpus Fund	2	19,44,95,015	19,44,95,015
Corpus Fund in kind	2A	1,05,36,071	-
General Fund	3	2,01,25,32,932	1,76,61,15,021
		<b>2,21,75,64,018</b>	<b>1,96,06,10,036</b>
<b>LIABILITIES AND PROVISION</b>			
Current Liabilities	4	85,50,753	2,58,93,357
Provision	5	2,36,000	2,36,000
		<b>87,86,753</b>	<b>2,61,29,357</b>
<b>TOTAL</b>		<b>2,22,63,50,771</b>	<b>1,98,67,39,393</b>
<b>ASSETS</b>			
<b>PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS</b>			
Net Block (Closing WDV)	6	63,58,07,304	60,81,96,543
Capital work-in-progress - Building		3,57,08,836	5,96,83,475
Capital work-in-progress - Intangible Assets		21,24,000	-
		<b>67,36,40,140</b>	<b>66,78,80,018</b>
Fixed deposit with bank	7	1,41,76,52,000	1,20,30,41,835
Security Deposits	8	28,71,443	31,07,343
<b>OTHER ASSETS</b>			
Cash and Cash equivalents	9	5,14,84,658	4,60,12,143
Loan and Advances	10	64,59,802	29,65,424
Other receivables	11	7,42,42,729	6,37,32,629
		<b>13,21,87,189</b>	<b>11,27,10,196</b>
<b>TOTAL</b>		<b>2,22,63,50,771</b>	<b>1,98,67,39,393</b>
Significant accounting policies	1		
See Accompanying notes to the Financial Statement	2 to 25		
The notes referred above form an integral part of the financial statements			
As per our report of even date attached			

For Jha Yadav & Co  
Chartered Accountants  
Firm Registration No: 327725E

For and on behalf of  
Parivaar Education Society

For and on behalf of  
Parivaar Education Society

PARIVAAR EDUCATION SOCIETY\*

PARIVAAR EDUCATION SOCIETY

H.S. Jha  
Membership No. 055854  
Partner  
Place: Kolkata

Vinayak Jha  
President  
Place: Madhya Pradesh  
Date: 1st August 2025

Kapil Bharadwaj  
Secretary  
Place: Madhya Pradesh  
Date: 1st August 2025



Parivaar Education Society  
Income and Expenditure Account for the year ended 31 March 2025  
(all amounts are in Indian Rupees)

	Notes	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>Income</b>			
Donation	12	79,93,12,998	87,10,22,594
Interest Received			
Interest on Fixed deposit		9,83,52,572	5,96,08,590
Interest from Bank		4,65,966	3,77,827
Other Income	13	14,88,149	22,01,848
<b>Total Income</b>		<b>89,96,19,685</b>	<b>93,32,10,859</b>
<b>Expenditure</b>			
Residential - West Bengal	14	10,90,33,530	10,50,93,438
Residential - Madhya Pradesh	15	3,96,81,246	2,65,56,007
Seva Kutir - Madhya Pradesh	16	28,44,16,082	30,65,95,647
Seva Kutir - Chhattisgarh	17	12,45,668	-
Seva Kutir - Jharkhand	18	4,52,252	-
Ambulance Services	19	8,70,70,181	9,01,53,935
Vision restoration of Elderly	20	2,60,42,324	2,36,42,089
Mobile Clinic	21	3,47,33,042	2,00,35,830
Other Charitable Activities	22	10,99,363	9,43,164
Depreciation	6	5,92,35,619	6,15,34,136
Other Expenditure	23	1,01,92,466	52,91,051
<b>Total Expenditure</b>		<b>65,32,01,773</b>	<b>63,98,45,297</b>
Excess of Income over expenditure (Transferred to General Fund)		<b>24,64,17,912</b>	<b>29,33,65,562</b>

Significant accounting policies  
See Accompanying notes to the Financial Statement  
The notes referred above form an integral part of the financial statements  
As per our report of even date attached

1  
2 to 25

For Jha Yadav & Co  
Chartered Accountants  
Firm Registration No: 327725E

For and on behalf of  
Parivaar Education Society

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PARIVAAR EDUCATION SOCIETY

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H.S. Jha  
Membership No. 055854  
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Place: Kolkata

Vinayak Lohani  
President  
Place: Madhya Pradesh  
Date: 1st August 2025

Kapil Bharadwaj  
Secretary  
Place: Madhya Pradesh  
Date: 1st August 2025



**Parivaar Education Society**  
**Receipt and Payment statement for the year ended 31 March 2025**  
(all amounts are in Indian Rupees)

Particulars	2024-25	2023-24
Cash and Bank Balance (Opening)	4,60,12,143	1,47,68,342
<b>Receipt:</b>		
General Donation	79,93,12,998	87,10,22,593
Interest Received on Fixed deposits and savings account	9,88,18,538	4,46,93,821
Fixed Deposit matured during the year	1,47,96,71,335	1,50,37,92,377
Other Income	14,88,149	22,01,848
Other Receivable	(1,05,10,100)	(8,23,595)
	<b>2,36,87,80,920</b>	<b>2,42,08,87,044</b>
<b>Payment:</b>		
Revenue Expenditure ( excluding Depreciation and Discard of Assets)	58,72,70,780	57,51,92,392
Capital Expenditure	6,11,55,044	7,18,22,947
Fixed Deposit made during the year	1,69,42,81,500	1,74,46,64,212
Security Deposit	(2,35,900)	1,86,000
TDS Receivable	-	20,38,212
Sundry Creditors / Others Laibilities	1,73,42,604	(45,65,221)
Advance to Staff / Suppliers	34,94,379	3,04,702
	<b>2,36,33,08,406</b>	<b>2,38,96,43,243</b>
<b>Cash and Bank Balance (Closing)</b>	<b>5,14,84,657</b>	<b>4,60,12,143</b>

Significant accounting policies

1

See Accompanying notes to the Financial Statement

2 to 25

The notes referred above form an integral part of the financial statements

As per our report of even date attached

For Jha Yadav & Co

Chartered Accountants

Firm Registration No: 327725E

For and on behalf of

Parivaar Education Society

For and on behalf of

Parivaar Education Society

H.S. Jha

Membership No. 055854

Partner

Place: Kolkata

Date: 1st August 2025

Vinayak Lohani

President & President

Place: Madhya Pradesh

Date: 1st August 2025

Kapil Bharadwaj

Secretary

Place: Madhya Pradesh

Date: 1st August 2025



PARIVAAR EDUCATION SOCIETY \* PARIVAAR EDUCATION SOCIETY

Secretary



**Note 1.**

**Significant accounting policies**

**a) Basis of preparation**

The financial statement comprises of the Balance Sheet, Income & Expenditure and Receipt and Payment Statement. The financial statements of the Society have been prepared under the historical cost convention, on the accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India and the generally accepted accounting principles ("GAAP"). The accounting policies adopted in preparation of financial statements are consistent with those of previous year.

The Society is a Level III enterprise in according with the "Applicability of Accounting Standards" issued by ICAI in November 2003. Accordingly, it is not required to comply fully or partially with certain Accounting Standards.

These Financial Statements have been prepared in accordance with all applicable Accounting Standards.

**b) Use of estimates**

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated.

**c) Property, plant and equipment and depreciation**

Property, plant and equipment are stated at written down value. Cost includes inward freight, duties, taxes and expenses incidental to the installation of assets.

Depreciation on property, plant and equipment is provided on the basis of written down value method as per the rates prescribed under Income Tax Act, 1961.

In respect of disposal of fixed assets and in accordance with the requirements applicable to the society, amount received is reported under "Other Income" as "Income on Sale of Assets". The net block of these assets are charged off as "Discard of Assets" which is not considered as application of fund u/s 11 of Income Tax Act 1961.

**d) General funds and Utilization**

The Society receives general funds which are unrestricted in nature from foreign and local sources. The excess of income over expenditure during the year, being general purpose in nature is carried forward for use in the future periods.

Funds which are received towards specific Corporate Social Responsibility (CSR) are incurred for the purpose as per the existing MOUs with the Donors.

Donations received against specific fixed assets are utilized for the agreed purpose only.



**e) Interest Income**

Interest on fixed deposits is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

**f) Provisions and contingent liability**

A provision is recognized in the financial statements where there exists a present obligation as a result of a past event, the amount of which is reliably estimable, and it is probable that an outflow of resources would be necessitated in order to settle the obligation. Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise, or is a present obligation that arises from past events but is not recognized because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made.

**g) Foreign exchange transactions**

Transactions in foreign currency (donations received) are recorded at the exchange rate prevailing on the date of transaction.

**h) Inventory**

All items which are purchased for consumption are charged off at the time of procurement considering the limited period of use. Hence no inventory accounting is carried out.

**i) Employees benefits**

The Society's obligations towards various employee benefits have been recognized as follows:

**Short term employee benefits**

All employee benefits payable wholly within twelve months of rendering service are classified as short-term employee benefits. Benefits such as salaries, allowances, and leave-encashment are recognized in the Income and Expenditure Account in the period in which the employee renders the related services.

**Long term employee benefits**

**Defined contribution plans:** The Society's provident fund scheme is a defined contribution plan where the contribution paid/ payable under the scheme is recognized as an expense in the period in which the employee renders the related service. The Society's contributions are deposited with the Regional Provident Fund Commissioner and are charged to the Income and Expenditure Account.

Gratuity payable to employees is recognized on payment basis.

**j) Leases**

Lease rental in respect of operating lease is charged to expense when due as per terms of the related agreement.





**k) Donation in kind**

Donation in kind is recorded at nil value in the books of the account of the Society. Amount received in kind in respect of fixed assets is recognized as Corpus Fund in Kind. The depreciation on such asset are set-off with the set fund.

**l) Income Tax Provision**

The Society is exempt from income tax under Section 12AA of the Income Tax Act, 1961 and hence no provision for taxation is required for current year tax expenses. Since, the Society is exempt from income tax, no deferred tax (asset or liability) is recognised in respect of timing difference.



**Parivaar Education Society**  
**Notes forming part of the financial statements**  
**(all amounts are in Indian Rupees)**

	As at 31 March 2025	As at 31 March 2024
<b>Note 2: Corpus Fund</b>		
Opening Balance	19,44,95,015	19,44,95,015
Less: Transferred to General Fund	-	-
Add: Received during the year	-	-
<b>Closing Balance</b>	<b>19,44,95,015</b>	<b>19,44,95,015</b>

Corpus fund as disclosed above represents those donations for which requisite instruction has been obtained for treating the same as corpus. These funds are kept invested as per the guidance laid down in this respect under Income Tax Act, 1961.

	As at 31 March 2025	As at 31 March 2024
<b>Note 2A: Corpus Fund in Kind</b>		
Opening Balance	-	-
Add: Received during the year	1,09,36,071	-
Less: Set-off against depreciation for the year	4,00,000.00	-
	<b>1,05,36,071</b>	<b>-</b>

	As at 31 March 2025	As at 31 March 2024
<b>Note 3: General Fund</b>		
Opening Balance	1,76,61,15,021	1,47,27,49,459
Add: Transfer from income and expenditure account	24,64,17,912	29,33,65,562
<b>Closing Balance</b>	<b>2,01,25,32,932</b>	<b>1,76,61,15,021</b>

	As at 31 March 2025	As at 31 March 2024
<b>Note 4: Current Liabilities</b>		
Sundry Creditors	67,57,013	1,35,23,718
Others Payable	17,93,741	1,23,69,639
	<b>85,50,753</b>	<b>2,58,93,357</b>

	As at 31 March 2025	As at 31 March 2024
<b>Note 5: Provision</b>		
Provision for Audit Fees	2,36,000	2,36,000
	<b>2,36,000</b>	<b>2,36,000</b>



PARIVAAR EDUCATION SOCIETY

Note to the Financial Statement for the year ended 31st March 2025

(all amounts are in Indian Rupees)

Note 6: Property, Plant and Equipments and Intangible Assets

Sr. No.	Particulars	Opening Net Block as on 1st April 2024	Addition	Deduction / Adjustment	Net Block as on 31st March 2025 before Depreciation	Depreciation for the Year			Closing Net Block after Depreciation	
						Addition	Adjustment	As on 31st March 2025	As on 31st March 2025	As on 31st March 2024
1	Land	13,03,93,077	42,08,102	-	13,46,01,179	-	-	-	13,46,01,179	13,03,93,077
2	Building	31,92,89,104	8,12,52,255	-	40,05,41,359	3,42,32,378	-	3,42,32,378	36,63,08,982	31,92,89,104
3	Plant & Machinery	1,03,54,788	49,90,088	-	1,53,44,876	39,55,176	-	39,55,176	1,13,89,700	1,03,54,788
4	Computer and Accessories	18,21,760	56,113	-	18,77,873	7,47,749	-	7,47,749	11,30,124	18,21,760
5	Furniture & Fixture	1,73,22,858	30,35,196	-	2,03,58,054	19,52,379	-	19,52,379	1,84,05,675	1,73,22,858
6	Ambulance	8,20,99,566	-	-	8,20,99,566	1,23,14,935	-	1,23,14,935	6,97,84,631	8,20,99,566
7	Vehicle	3,55,17,351	-	1,10,850	3,54,06,502	53,10,975	-	53,10,975	3,00,95,526	3,55,17,351
8	Utensils	1,13,98,040	-	65,84,526	48,13,515	7,22,027	-	7,22,027	40,91,487	1,13,98,040
	<b>TOTAL</b>	<b>60,81,96,544</b>	<b>9,35,41,754</b>	<b>66,95,375</b>	<b>69,50,42,923</b>	<b>5,92,35,619</b>	<b>-</b>	<b>5,92,35,619</b>	<b>63,58,07,304</b>	<b>60,81,96,544</b>
	Capital - Work in Progress-Building	5,96,83,475	5,58,94,743	7,98,69,382	3,57,08,836	-	-	-	3,57,08,836	5,96,83,475
	Capital - Work in Progress-Intangible Assets	-	21,24,000	-	21,24,000	-	-	-	21,24,000	-
	<b>Grand Total</b>	<b>66,78,80,019</b>	<b>15,15,60,497</b>	<b>8,65,64,757</b>	<b>73,28,75,759</b>	<b>5,92,35,619</b>	<b>-</b>	<b>5,92,35,619</b>	<b>67,36,40,140</b>	<b>66,78,80,019</b>
	Previous Year	66,07,09,980	12,20,34,617	5,33,30,441	72,94,14,155	6,15,34,136	-	6,15,34,136	66,78,80,019	

Note 6.1: Addition to CWIP Building includes Rs. 89,36,070.74 (PY - Nil) and addition to Plant and Machinery includes Rs. 20,00,000 (PY - Nil) in respect of which payment were made to the vendor directly. Corresponding amount has been considered as "Corpus fund - Donation in Kind"





	As at 31 March 2025	As at 31 March 2024
<b>Note 7: Fixed Deposits with Banks</b>		
Opening Fixed Deposits	1,20,30,41,835	96,21,70,000
Add: Fixed deposit made during the year	1,69,42,81,500	1,74,46,64,212
Less: Fixed Deposit matured during the year	1,47,96,71,335	1,50,37,92,377
	<b>1,41,76,52,000</b>	<b>1,20,30,41,835</b>
<b>Note 7.1:</b> Fixed deposits maturing within a period of 12 months	1,24,73,00,000	1,08,78,41,835
<b>Note 7.2:</b> Fixed deposits includes Rs. 1,70,000 (Previous year - Nil) with maturity period more than 3 yrs, which may be encashed by Madhya Pradesh Education Board.		
<b>Note 8: Security Deposits</b>		
Security Deposit against Rent	10,000	10,000
Security Deposit for Electricity	3,23,139	3,23,139
Security Deposit For Gas Cylinder	25,38,304	27,74,204
	<b>28,71,443</b>	<b>31,07,343</b>
<b>Note 9: Cash and Cash Equivalents</b>		
Cash In Hand	6,95,905	10,06,674
ICICI Bank Ltd. (A/c No.: 018701005081)	14,886	24,476
HDFC (A/c No.: 50200008543820)	3,91,62,045	2,62,381
HDFC (A/c No.: 50200008530785)	10,401	1,323
HDFC (A/c No.: 50200011079031)	1,000	-
HDFC (A/c No.: 50200039046265)	14,882	14,882
SBI (A/c No.: 10120247324)	3,506	3,340
SBI (A/c No.: 10120247357)	1,22,189	1,88,334
SBI (A/c No.: 10120247379)	-	-
SBI (A/c No.: 34701878249)	11,13,568	14,32,006
SBI (A/c No.: 40105797906)	1,663	4,18,85,955
Bandhan Bank (A/c No.: 50180013421545)	6,979	6,774
HDFC (A/c No.: 5000166874673)	2,61,524	11,57,463
ICICI Bank Ltd. (A/c No.: 4366)	42,871	9,466
State Bank of India (A/c No.: 7379)	2,931	2,854
Kotak Mahindra (A/c No.: 7845123918)	10,903	16,215
HDFC (A/c No.: 50100687533582)	1,00,19,224	-
IDFC First Bank (A/c No.: 10217583899)	181	-
	<b>5,14,84,658</b>	<b>4,60,12,143</b>
<b>Note 10: Loan and Advances</b>		
Advance to vendors	38,53,136	11,32,119
Loans & Advances to staff / Contractual Personnel	26,06,666	18,33,305
	<b>64,59,802</b>	<b>29,65,424</b>
<b>Note 11: Other Receivables</b>		
Receivables from Payment Gateway	-	8,44,099
Interest Receivable on Electricity	13,630	-
TDS Receivable (Refer Note: 11.1 below)	1,60,08,579	1,07,27,750
Interest Receivable on Fixed Deposit	5,82,20,520.35	5,21,60,780
	<b>7,42,42,729</b>	<b>6,37,32,629</b>
<b>Note 11.1: TDS Receivables</b>		
FY. 2022-23	-	46,85,556
FY. 2023-24	60,42,195	60,42,195
FY. 2024-25	99,66,384	-
	<b>1,60,08,579</b>	<b>1,07,27,750</b>



**Parivaar Education Society**  
**Notes forming part of the financial statements**  
**(all amounts are in Indian Rupees)**

	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>Note 12: Donation</b>		
Donation Cash	2,53,600	2,67,560
Donation ICICI Bank 018701005081	3,31,000	11,45,000
Donation SBI 101202417379	-	18,66,056
Donation SBI 1012027324	2,00,000	5,00,000
Donation SBI 34701878249	11,12,90,570	12,34,06,962
Donation SBI FCRA 10120247357	-	-
Donation SBI FCRA 40105797906	22,15,40,587	29,09,14,576
Donation HDFC 50100166874673	14,02,88,728	14,68,87,370
Donation HDFC 502000008543820	25,03,08,513	24,90,35,070
Donation Kotak Mahindra 7845123918	5,85,00,000	5,70,00,000
Donation ICICI- 257701004366	1,62,00,000	-
Donation IDFC 10217583899	4,00,000	-
	<b>79,93,12,998</b>	<b>87,10,22,594</b>
<b>Note 13: Other Income</b>		
Interest from Income Tax Authorities	3,52,095	2,31,234
Sale of Scrap Items	-	2,25,338
Interest received from Electricity Deposits	53,696	52,957
Income on Sale of Assets	10,09,708	16,62,319
Miscellaneous Income	72,651	30,000
	<b>14,88,149</b>	<b>22,01,848</b>
<b>Note 14: Residential-West Bengal</b>		
Clothes and Accessories	31,19,709	43,55,782
Contractual Services	1,65,79,609	2,36,01,222
Education Expenses	64,23,400	57,90,330
Electricity and related expenses	35,66,758	35,99,561
Employee Benefits	1,76,66,696	51,06,681
Internship	13,15,167	14,94,550
Fooding Expenses	3,70,13,211	3,91,79,422
Fuel & Power (Generators)	8,98,900	2,89,500
Fuel & Power (Vehicles)	10,74,020	12,26,971
House Rent	45,000	48,000
Household Expenses	18,14,061	16,98,722
Local Travels and Conveyance	87,706	91,564
Medical Expenses	45,52,896	54,37,540
Miscellaneous Expenses	2,92,431	1,61,364
Other Purchases (Hygiene and Toiletries)	23,87,415	25,90,743
Pecuniary Help Expenses	14,23,484	13,06,044
Printing & Stationery	65,314	1,02,712
Repair and Maintenance	48,28,887	32,31,902
Security Service	13,93,595	12,91,971
Sevavratees Pecuniary Help	15,21,450	17,68,060
Sporting Expenses & Cultural Events	10,44,367	7,88,897
Utensil Expenses	2,54,100	2,50,000
Vehicle Expenses (including Insurance)	13,20,649	9,51,679
Village Welfare	8,44,704	7,30,221
	<b>10,90,33,530</b>	<b>10,50,93,438</b>



**Parivaar Education Society**  
**Notes forming part of the financial statements**  
**(all amounts are in Indian Rupees)**

	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>Note 15: Residential-Madhya Pradesh</b>		
Clothes and Accessories	3,65,656	9,47,752
Education expenses	14,37,763	12,52,906
Electricity and related expenses	17,96,066	16,33,931
Fuel & Power (Generator)	2,54,572	1,39,149
Fuel & Power (Vehicles)	6,62,960	4,49,849
Fuel Expenses Residential	1,49,701	81,613
Contractual Services	19,53,442	24,07,096
Employee Benefits	59,11,763	3,06,972
Fooding Expenses	2,15,12,769	1,44,72,557
Household Expenses	10,53,857	15,99,209
House Rent	1,89,000	2,10,500
Sporting Expenses and Cultural Events	4,60,197	1,81,605
Utensil Expenses	1,38,865	2,04,939
Local Travels and Conveyance	24,750	22,339
Medical Expenses	15,95,206	10,68,445
Miscellaneous Expenses	12,977	9,875
Repair and Maintenance	10,03,314	12,46,277
Travel and Tour Expenses	2,01,775	75,243
Vehicle expenses (including Insurance)	9,56,613	2,45,750
	<b>3,96,81,246</b>	<b>2,65,56,007</b>
<b>Note 16: Seva Kutir - Madhya Pradesh</b>		
Contractual Services	14,00,73,758	15,24,85,735
Employee Benefits	84,48,642	35,54,050
Internship	-	-
Documentation (Audio Visual & Textual)	-	4,76,000
Clothes and Accessories	83,61,522.00	1,22,06,358
Education expenses	1,67,88,559.80	66,42,105
Electricity and related expenses	16,975.00	30,285
Fooding Expenses	9,66,77,607.52	11,76,10,683
Fuel & Power (Vehicles)	66,27,196.00	67,39,322
House Rent	1,82,200.00	1,61,800
Household Expenses	4,95,782.20	55,257
Local Travels and Conveyance	2,61,955.00	1,70,626
Medical Expenses	3,41,065.00	6,40,488
Miscellaneous Expenses	71,036.19	22,788
Pecuniary Help Expenses	1,05,772.00	1,75,900
Printing and Stationery	2,48,480.00	2,21,202
Repair and Maintenance	3,06,888.00	1,79,225
Sporting Expenses and Cultural Events	16,28,813.00	13,97,729
Travel and Tour Expenses	1,45,514.00	1,08,334
Utensil Expenses	6,26,047.00	7,66,435
Vehicle expenses (including Insurance)	30,08,267.00	29,51,328
	<b>28,44,16,079</b>	<b>30,65,95,649</b>





**Parivaar Education Society**  
**Notes forming part of the financial statements**  
**(all amounts are in Indian Rupees)**

	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>Note 17: Seva Kutir - Chhattisgarh</b>		
Education expenses	1,33,997	-
Employee Benefits	65,107	-
Fooding Expenses	3,340	-
Fuel & Power (Vehicles)	39,566	-
Household Expenses	95,310	-
Local Travels and Conveyance	2,620	-
Contractual Services	8,04,110	-
Sporting Expenses	83,430	-
Travel and Tour Expenses	5,800	-
Vehicle expenses (including Insurance)	12,388	-
	<b>12,45,668</b>	<b>-</b>
<b>Note 18: Seva Kutir - Jharkhand</b>		
Contractual Services	1,16,000	-
Education expenses	76,882	-
Fooding Expenses	52,423	-
Fuel & Power (Vehicles)	24,306	-
Household Expenses	1,15,256	-
Miscellaneous Expenses	620	-
Printing and Stationery	12,125	-
Repair and Maintenance	2,338	-
Sporting Expenses and Cultural Events	19,241	-
Vehicle expenses (including Insurance)	33,061	-
	<b>4,52,252</b>	<b>-</b>
<b>Note 19: Ambulance Service</b>		
Employee Benefits	25,90,057	10,46,030
Field propagation	2,210	7,050
Fooding Expenses	61,969	1,45,283
Contractual Services	5,28,42,783	5,93,90,282
Fuel Expenses	2,14,37,124	2,01,94,455
Lodging Expenses	-	3,200
Local Travel & Conveyance	49,926	39,362
Medical Expenses	50,508	2,10,491
Miscellaneous Expenses	3,950	34,211
Telephone Expenses	43,384	44,284
Vehicle Expenses	78,82,095	69,12,048
Vehicle Insurance	21,06,175	21,27,238
	<b>8,70,70,181</b>	<b>9,01,53,935</b>



**Parivaar Education Society**  
**Notes forming part of the financial statements**  
**(all amounts are in Indian Rupees)**

	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>Note 20: Vision restoration for Elderly</b>		
Employee Benefits	7,73,345	2,74,064
Field propagation	8,03,020	9,05,665
Fooding Expenses	22,92,198	17,21,478
Contractual Services	60,23,783	54,28,734
Fuel Expenses	20,37,892	19,00,121
Lodging Expenses	13,79,722	11,46,783
Local Travel and Conveyance	1,55,047	1,17,910
Medical Expenses	(90,399)	14,10,889
Miscellaneous Expenses	11,448	20,790
Rent Expenses	-	10,000
Transportation Charges	1,23,10,903	99,87,031
Vehicle Expenses	3,45,364	7,18,623
	<u>2,60,42,324</u>	<u>2,36,42,089</u>

Note: Medical Expenses are net off collection including those procured in the previous year of Rs. 2,28,900

<b>Note 21: Mobile Clinic</b>		
Employee Benefits	10,31,423	2,32,260
Field propagation	19,778	-
Contractual Services	62,22,078	43,49,957
Doctor Fee	60,17,846	42,52,180
Fooding Expenses	78,160	5,540
Fuel Expenses	28,64,200	23,41,288
Lodging Expenses	35,540	28,120
Local Travel and Conveyance	33,730	21,682
Medical Expenses	1,73,74,413	81,01,568
Miscellaneous Expenses	35,096	14,908
Vehicle Expenses	10,20,778	6,88,327
	<u>3,47,33,042</u>	<u>2,00,35,830</u>

<b>Note 22: Other Charitable Activities</b>		
Farmers project	-	7,279
Donation & grants to other organizations	10,000	28,000
Mother-Infant Care Expenses	1,30,340	1,52,604
Parivaar Arogya Kutir Exp.	9,06,448	7,12,980
Winter Relief	52,575	42,300
	<u>10,99,363</u>	<u>9,43,164</u>



Parivaar Education Society  
Notes forming part of the financial statements  
(all amounts are in Indian Rupees)

	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>Note 23: Other Expenditure</b>		
Bank charges	89,284	1,53,311
Consultancy Fees (Refer Note 23.1 below)	11,25,719	6,77,753
Land Survey Expenses	42,889	59,600
Postage and Telegraph	6,980	5,026
Software Expenses	34,330	18,400
Telephone Expenses	3,72,391	2,99,232
Books and Periodicals	15,953	10,342
Interest on TDS	-	25,568
Legal expenses and fees	10,85,451	2,02,050
Travel and Tour Expenses	3,97,083	3,34,931
Income Tax for Earlier Year	-	1,50,067
Statutory Audit Fees	2,36,000	2,36,000
Discard of Assets	66,95,375	31,18,771
Training and capacity building	91,011	-
	<b>1,01,92,466</b>	<b>52,91,051</b>

**Note: 23.1**

Consultancy Fees includes Rs. 10,85,719 (Previous Year Rs. 526,273 ) paid to the statutory auditors for certification, audit under various statutory requirement and taxation work

**Note 24: Contingent Liabilities**

The Income tax authorities have raised demand under section 156 of the Income Tax Act 1961, in respect of quantum of anonymous donors for the Financial Years 2014-15, 2015-16, 2016-17 and 2017-18. The demand aggregates to Rs. 6,42,83,410 (excluding Interest). However all these years scrutiny assessment was carried out without any demand. The society does not expect any final demand in this respect.

**Note 25: Comparative**

Previous year's figures have been regrouped/rearranged/reclassified wherever considered necessary. Seva Kutir project at Chhattisgarh and Jharkhand has commenced during the year and accordingly no comparative figure has been given in this respect.

For Jha Yadav & Co  
Chartered Accountants  
Firm Registration No: 327725E

For and on behalf of  
Parivaar Education Society

For and on behalf of  
Parivaar Education Society

H-S-J

H.S. Jha  
Membership No. 055854  
Partner  
Place: Kolkata  
Date: 1st August 2025

PARIVAAR EDUCATION SOCIETY

Vinayak Lohani  
President  
Place: Madhya Pradesh  
Date: 1st August 2025

PARIVAAR EDUCATION SOCIETY

Kapil Bharadwaj  
Secretary  
Place: Madhya Pradesh  
Date: 1st August 2025

