

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To
The Members of
Krupa

Report on the Financial Statements:

We have audited the Financial Statements of Krupa, Canaan, 6/309, Farm Road, David Nagar, Padappai – 601 301 ("the Trust"), which comprise of Balance Sheet as at 31st March 2025, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2025 and the notes to the financial statements consisting of summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us,

These Financial Statements of accounts of Krupa, give a true and fair view of the financial position of the Trust as at 31st March 2025 and of its financial performance 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 have conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of the "Krupa" Kanchipuram in accordance with the Code of Ethics issued by the ICAI, and 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.

Responsibilities of Management and those charged with Governance for the Financial Statement:

Management is responsible for the preparation and fair presentation of these financial statements that give a true and fair view of the state of affairs and results of operations 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 these Financial Statements that give a true and fair view and are free from material misstatement, 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 Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement:
Our objectives are to;

1. Obtain reasonable assurance about whether the financial statements as a whole is 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 Standards on Auditing (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 scepticism throughout the audit. Identify and assess the risks of material misstatement of these 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.

2. 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 "Fund's" internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.,
4. Evaluate the overall presentation, structure and content of these Financial Statements, including the disclosures, and whether these Financial



Statements represent the underlying transactions and events in a manner that achieves fair presentation.

5. We have communicated with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards of Auditing (SA) as prescribed by the Institute of Chartered Accountants of India (ICAI). These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in these Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of these Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of these Financial Statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of these financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

For J S A S & Associates
Chartered Accountants
(Firm Registration Number. 0148595)

John Ravindran Moses
Partner
(Membership Number. 028566)
UDIN: 25028566BMMahr1113

Place: Chennai
Date: 15-09-2025

NAME	KRUPA TRUST
ADDRESS	Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301
DATE OF FORMATION	05-09-1995
STATUS	Association of Person (Trust)
12AB REGISTRATION No.	AAATK0293PE20016 dated 24.09.2021
80G REGISTRATION NUMBER	AAATK0293PF20212 dated 24.09.2021
FCRA REGISTRATION NUMBER	075900792 dated 29.10.2001
PAN	AAATK0293P
PREVIOUS YEAR ENDED	31.03.2025
ASSESSMENT YEAR	2025-2026
ASSESSING OFFICER	DIT(E), Chennai - 34

COMPUTATION OF TAXABLE INCOME

Income as per income and expenditure account:			
Foreign Contribution Account	84,91,133		
Voluntary Contributions - Local Account	27,88,925		
Bank Interest	5,546		
Income Tax Refund Interest	65		1,12,85,669
LESS: Application of Income u/s 11			
Expenditure as per Income and Expenditure	92,89,513		
Add: Capital Expenditure	8,600		
	92,98,113		
Add: Exercise of Option u/s 11(1) - Form 9A to be filed FY 2024-25	2,94,706		
	95,92,819		
Less: Disallowance u/s 11 r.w.s 40A(3)	49,290		
	95,43,529		
15% of Income accumulated	16,92,850	16,92,850	1,12,36,379
Gross Total Income			49,290
Tax @ 30%	14,787		
Add: Cess	591		
Total Tax Payable			15,378
Less: Deduction under chapter VI-A			NIL
Total Income			49,290
TOTAL			NIL

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)

John Ravindran Moses

Partner (Membership Number: 028566)

UDIN: 25028566BMMMAHR1113



For KRUPA

Founder Trustee



Place: Chennai

Date: 15-09-2025

KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Balance Sheet as at 31st March 2025

(Amount in Rs.)

Particulars	Note	Value as at 31 March 2025	Value as at 31 March 2024
Sources of Funds			
NPO Funds			
Unrestricted Funds	3	39,18,262	22,92,619
		39,18,262	22,92,619
Non Current Liabilities			
Long-term borrowings	4	47,98,671	48,38,671
		47,98,671	48,38,671
Current Liabilities			
Other Current Liabilities	5	1,44,496	1,46,144
		1,44,496	1,46,144
Total		88,61,429	72,77,434
Application of Funds			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	6	64,47,147	68,09,060
		64,47,147	68,09,060
Current Assets			
Receivables	7	15,385	16,380
Loans, Advances & Deposits	8	3,79,864	3,79,864
Cash and Bank Balances	9	20,19,034	72,130
		24,14,282	4,68,374
Total		88,61,429	72,77,434

The accompanying notes 1 to 13 are integral part of the financial statements

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)

John Ravindran Moses

Partner

(Membership Number. 028566)

UDIN: 25028566BMMHR1113



Secretary

Treasurer

Place: Chennai

Date: 15-09-2025

For KRUPA

Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Income and Expenditure Statement for the year ended 31st March 2025

(Amount in Rs.)

Particulars	Note	Year Ended 31 March 2025	Year Ended 31 March 2024
Income:			
Foreign Contribution Received		84,91,133	69,92,493
Donation Received		27,88,925	16,24,484
Other Income	10	5,611	4,502
Total Income (I)		1,12,85,669	86,21,479
Expenses:			
Programme Expenses	11	67,95,197	69,46,263
Administration Expenses	12	24,94,316	17,34,599
Depreciation and Amortization Expense	13	3,70,513	3,54,130
Total Expenses (II)		96,60,026	90,34,992
Excess of Income over Expenditure for the year(I-II)		16,25,643	(4,13,513)

The accompanying notes 1 to 13 are integral part of the financial statements

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

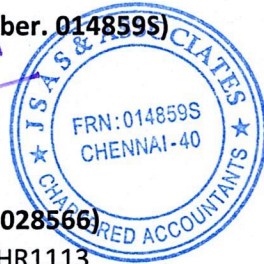
(Firm Registration Number. 014859S)

John Ravindran Moses

Partner

(Membership Number. 028566)

UDIN: 25028566BMMHR1113



Secretary

Treasurer

Place: Chennai

Date: 15-09-2025

For KRUPA

Founder Trustee



Krupa

Notes forming part of the financial Statements for the year ended 31st March 2025

Note 1: General Information

Krupa is a registered Charitable trust, working among marginalized people groups in and around Chennai, Tiruvallur, Kanchipuram, Chengalpet, Madurai and Sivagangai districts. Our client communities include leprosy patients, gypsies, prisoners and their families, Children and young adults released from bonded labor, intellectually disabled children and their families, Destitute Senior Citizen's, rural communities and other socially ostracized groups. The focus of KRUPA is providing Healthcare, Education, Counselling/Emotional support and Skill training. Krupa intervenes at the community level and drills down to each individual to be the impetus needed to carry them forward in their journey of self-development.

Krupa is granted an exemption under section 12AB of the income Tax Act, 1961 vide unique registration number AAATK0293PE20016 dated 24-09-2021. The Trust has been granted an exemption under section 80G of the Income Tax Act, 1961 vide unique registration number AAATK0293PF20212 dated 24-09-2021. Krupa is registered under Foreign Contribution (Regulation) Act, with registered number – 075900792 and is granted renewal on 22-12-2022.

Note II: Significant accounting policies:

a) Basis of Preparation

The financial statements of the Trust are prepared under the historical cost convention, on cash 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.

Estimates and Assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statement, which may differ from the actual results at a subsequent date. Difference between the actual and estimates are recognized in the period in which the results are known/materialized.

b) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are reviewed periodically, and the effects of revisions, if any, are reflected in the financial statements in the period they are determined. Key areas where estimates have been made include the valuation of donations in kind, the useful lives of depreciable assets, depreciation of fixed assets, and provisions for doubtful accounts and contingent liabilities.



For KRUPA
David Nagar
Founder Trustee



Krupa

Notes forming part of the financial Statements for the year ended 31st March 2025

c) Property, Plant and Equipment.

Property, Plant and Equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any cost comprises of the purchase price including import duties and non-refundable taxes, and directly attributable expenses incurred to bring the asset to the location and condition necessary for it to be capable of being operated in the manner intended by management. Subsequent costs related to an item of property, plant and equipment are recognised in the carrying amount of the item if the recognition criteria are met.

An item of Property, Plant and Equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising on derecognition is recognized in the statement of profit and loss.

d) Depreciation

Depreciation is provided on written down value basis of the assets which are prescribed under the income tax Act 1961. If the expectations differ from previous estimates, the changes are accounted for prospectively as a change in accounting estimate.

Particulars	Rates of Depreciation
Plant and Equipment	15%
Furniture & Fixtures	10%
Land	0%
Building	5%
Computers	40%
Vehicle	15%

The appropriateness of depreciation period and depreciation is reviewed by the management in each financial year.

e) Revenue recognition

Income is recognized as given below.

1. All donations are recognized as income and accounted on receipt of donations

f) Foreign currency transactions:

Foreign currency transactions are accounted for at the exchange rates prevailing at the date of the transaction.



For KRUPA
[Signature]
Founder Trustee



Krupa

Notes forming part of the financial Statements for the year ended 31st March 2025

g) Short Term Employee Benefits:

All short-term employees benefit plans such as salaries (net), wages, bonus, medical benefits etc. which fall due within 12 months of period in which the employee renders the related service which entitle him to avail such benefits are recognized on an undiscounted basis.

h) Provision for Gratuity:

The Accounting Standard (AS) - 15 requires that an enterprise to recognize the liability when an employee has provided service in exchange for employee benefits to be paid in the future. Krupa is not making provision for gratuity in accounts.

i) Provision, Contingent Liability & Contingent Assets

Provisions: Provisions are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best, estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, 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 company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Contingent assets are neither recognized nor disclosed in the financial statements.

j) Taxes on income:

Current tax is the amount of tax payable on the taxable income for the year and determined in accordance with the provisions of the Income Tax Act, 1961.

Krupa is registered under section 12AB of the Income Tax Act, 1961 for Tax exemption of Its income subject to fulfilling of conditions specified in Section 11 and 12A. Krupa is complying with the conditions specified u/s 11& 12A, taxes on Income are not provided in the accounts



For KRUPA
[Signature]
Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note 3 - NPOs Funds

(Amount in Rs.)

Particulars	As at 1st April 2024	Funds transferred / received during the year	Excess of Expenditure	As at 31st March 2025
Unrestricted Funds				
Corpus Fund	1,000			1,000
General Fund	22,91,619	16,25,643		39,17,262
Total	22,92,619	16,25,643	-	39,18,262



For KRUPA
[Signature]
Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note	Particulars	Value as at 31-03-2025	Value as at 31-03-2024
4	Long-term borrowings - unsecured		
	<u>From other parties</u>		
	CFBI Loan	2,10,000	2,50,000
	Grace Browning - Jewel Loan	5,14,825	5,14,825
	Loan From Grace Browning	18,96,346	18,96,346
	Loan From Mr. Vijaya Kumar	21,37,500	21,37,500
	Loan From Joycelene Gnanaraj	20,000	20,000
	Loan From Mrs. Rachel Sukanya Browning	10,000	10,000
	Loan From Dr Liliyan Swarnakalai	10,000	10,000
	Total	47,98,671	48,38,671
5	Other Current Liabilities		
	Salary Advance Payable to KSCARF A/C	1,14,000	1,14,000
	Krupa Staff Care and Fund Repayable	30,496	30,496
	TDS Payable	-	1,648
	Total	1,44,496	1,46,144
7	Receivables		
	TDS Receivables	15,385	16,380
	Total	15,385	16,380
8	Loans, Advances & Deposits		
	Sundry Debtors	24,829	24,829
	Krupa Children Home - Electricity Deposit	34,860	34,860
	Telephone Deposit	6,375	6,375
	Programme Advance	4,800	4,800
	Rental Deposit - New Office	60,000	60,000
	Staff Loan - KSCARF	1,20,000	1,20,000
	Staff Loan	25,000	25,000
	Salary Advance Receivable From Admin account	1,04,000	1,04,000
	Total	3,79,864	3,79,864



For KRUPA

Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

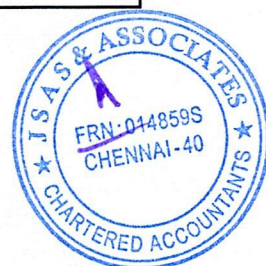
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note	Particulars	Value as at 31-03-2025	Value as at 31-03-2024
9	Cash Balances		
A	Cash in Hand - FCRA Sub Account	23,304	3,090
	Cash in Hand - Administration	8,626	1,991
	Cash in Hand - Krupa Children Home	2,319	1,710
	Cash in Hand - Community College	1,134	134
	Cash in Hand - Kruti	528	1,528
	Cash in Hand - Krupa Project	317	8,807
	Total (I)	36,228	17,260
B	Bank Balances		
	Cash at Bank - FCRA Account	19,08,326	6,611
	Cash at Bank - Administration Account	41,539	21,442
	Cash at Bank - Krupa Children Home	6,146	747
	Cash at Bank - Krupa Project	16,785	16,331
	Cash at Bank - Krupa Staff Care and Relief Fund	10,009	9,739
	Total (II)	19,82,806	54,870
	Total Cash and Bank Balances (I+II)	20,19,034	72,130



For KRUPA
Racoon Rowing
Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note 6 : Property, Plant and Equipment

(Amount in Rs.)

Particulars /Assets	land & Buildings	Furniture & Fixtures	Plant and Equipment	Vehicles	Computer, Laptop & Printer	Total
Gross Block						
At 1 April 2024	59,93,198	1,26,286	3,45,501	2,15,487	1,28,588	68,09,060
Additions	-	8,600	-	-	-	8,600
Deductions/Adjustments	-	-	-	-	-	-
Depreciation/Adjustments	2,21,871	13,059	51,825	32,323	51,435	3,70,513
At 1 April 2023	61,48,573	1,40,318	3,69,621	2,53,513	14,314	69,26,340
Additions	-	-	36,850	-	1,99,999	2,36,849
Deductions/Adjustments	-	-	-	-	-	-
Depreciation/Adjustments	1,55,375	14,032	60,971	38,027	85,725	3,54,130
At 31 March 2025	57,71,327	1,21,827	2,93,676	1,83,164	77,153	64,47,147
At 31 March 2024	59,93,198	1,26,286	3,45,501	2,15,486	1,28,588	68,09,060



For KRUPA
Founding Trustee
Founder Trustee



KRUPA

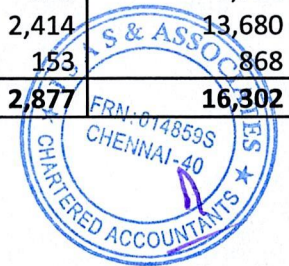
Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

NOTE 9: PROPERTY, PLANT AND EQUIPMENT:

Particulars	Rate %	WDV as at 31-Mar-2024	Additions		Deletions	Total	Depreciation	WDV as at 31-Mar-2025
			> 182 Days	< 182 Days				
KRUPA - ADMINISTRATION ACCOUNT:								
Land	-	15,55,770				15,55,770	-	15,55,770
Building -KCC	5%	4,67,882				4,67,882	23,394	4,44,488
Building Construction-KCC	5%	80,816				80,816	4,041	76,775
Building Construction (Shed)	5%	5,79,559				5,79,559	28,978	5,50,581
Furniture & Fittings	10%	81,185		8,600		89,785	8,549	81,237
Wooden Block - Printing Equipment	10%	21,783				21,783	2,178	19,605
Equipment & Accessories	15%	1,27,372				1,27,372	19,106	1,08,266
Looms	15%	1,394				1,394	209	1,185
Vessels	15%	11,585				11,585	1,738	9,847
Office Equipment	15%	9,448				9,448	1,417	8,031
Bakery Machine	15%	2,501				2,501	375	2,126
Camera	15%	1,313				1,313	197	1,116
Inverter -UPS	15%	3,711				3,711	557	3,154
LED Tv	15%	18,557				18,557	2,784	15,773
Music Instrument - Drum Set	15%	8,500				8,500	1,275	7,225
Refridgerator	15%	14,450				14,450	2,168	12,283
Bi-Cycle	15%	1,372				1,372	206	1,166
Platina Bike	15%	8,901				8,901	1,335	7,566
ECO 5 Car	15%	41,043				41,043	6,156	34,887
Computer	40%	3,173				3,173	1,269	1,904
Printer	40%	320				320	128	192
Sub Total (a)		30,40,635	-	8,600	-	30,49,235	1,06,059	29,43,176
KRUPA - CHILDREN HOME								
Music Instrument	15%	2,064				2,064	310	1,754
CCTV Camera	15%	16,094				16,094	2,414	13,680
Vessel	15%	1,021				1,021	153	868
Sub Total (b)		19,179	-	-	-	19,179	2,877	16,302



For KRUPA
Prasanna Ramesh
Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

NOTE 9: PROPERTY, PLANT AND EQUIPMENT:

Particulars	Rate %	WDV as at 31-Mar-2024	Additions		Deletions	Total	Depreciation	WDV as at 31-Mar-2025
			> 182 Days	< 182 Days				
KRUPA RURAL UNIT OF TRAINING INSTITUTE								
Furniture & Fittings	10%	5,264				5,264	526	4,738
Loom	15%	13,188				13,188	1,978	11,210
Tailoring Machine	15%	5,149				5,149	772	4,377
Sub Total (c)		23,601	-	-	-	23,601	3,277	20,324
Total (a+b+c)		30,83,415	-	8,600	-	30,92,015	1,12,213	29,79,802

KRUPA - FCRA ACCOUNT

Building -KCC	5%	19,04,683				19,04,683	95,234	18,09,449
Building Construction-KCC	5%	14,04,488				14,04,488	70,224	13,34,264
Furniture	10%	18,054				18,054	1,805	16,249
Bread Slice Machine	15%	7,981				7,981	1,197	6,784
LPG Oven	15%	31,094				31,094	4,664	26,430
Planetary Mixer	15%	38,085				38,085	5,713	32,372
CCTV-KCC	15%	19,411				19,411	2,912	16,499
Mobile	15%	4,210				4,210	632	3,579
Music Instrument - Drum Set	15%	8,373				8,373	1,256	7,117
ECO 5 Car	15%	1,64,171				1,64,171	24,626	1,39,545
Printer - Canon	40%	1,496				1,496	598	898
Printer - Epson	40%	3,600				3,600	1,440	2,160
Computer	40%	1,19,999				1,19,999	48,000	71,999
Sub Total (d)		37,25,645	-	-	-	37,25,645	2,58,301	34,67,344
Grand Total (a+b+c+d)		68,09,060	-	8,600	-	68,17,660	3,70,513	64,47,147



For KRUPA
For KRUPA
Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Notes forming part of the Financial Statements for the year ended 31st March, 2024

(Amount in Rs.)

Note	Particulars	Year Ended 31-03-2025	Year Ended 31-03-2024
I	Income		
10	Other Income		
	Interest on IT Refund	65	400
	Bank Interest	5,546	4,102
	Total	5,611	4,502
II	Expenses		
11	Programme Expenses		
	<u>Foreign Contribution Account:</u>		
	Krupa Children Home		
	Staff Salary	6,63,203	6,19,057
	Food Expenses	4,05,772	2,77,123
	Building Construction	30,000	-
	Children Welfare	90,843	1,78,666
	Children Home Maintenance	-	4,62,895
	Electricity Charges	75,209	80,244
	Electricity Deposit	18,647	-
	Festival Gift	3,000	7,000
	Hospitality	4,009	3,138
	Maintenance	1,29,113	-
	Medical Expenses	5,682	11,565
	Postage and Courier Charges	1,120	150
	Printing and Stationery	7,916	12,658
	Special Programme	1,209	5,040
	Staff Welfare	2,045	72,454
	Vehicle Insurance	-	11,929
	Telephone and Internet Charges	27,422	20,545
	Travelling and Conveyance	52,095	69,229
	Krupa Community College		
	Staff Salary	89,636	1,83,503
	Children Welfare	7,900	-
	Maintenance	3,800	21,300
	Festival Gift	-	3,750
	Printing and Stationery	690	-
	Staff Welfare	614	1,000
	Travelling and Conveyance	500	-



For KRUPA
naresh
Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Notes forming part of the Financial Statements for the year ended 31st March, 2024

(Amount in Rs.)

Note	Particulars	Year Ended 31-03-2025	Year Ended 31-03-2024
	Arunodhaya Expenses		
	Staff Salary	1,500	10,500
	Printing and Stationery	884	230
	Travelling and Conveyance	1,33,620	1,01,800
	Children Welfare	-	2,600
	Relief Work	-	1,265
	Kruti Expenses		
	Staff Salary	2,66,451	3,95,277
	Electricity Charges	1,461	1,547
	Festival Gift	3,500	3,000
	Maintenance	10,685	13,311
	Printing and Stationery	975	-
	Raw Material	49,903	18,020
	Medical Expense	-	1,214
	Rent	96,000	-
	Staff Welfare	800	-
	Travelling and Conveyance	3,600	1,050
	Leprosy Colony Expenses		
	Festival Gift	50,095	-
	Maintenance	35,956	-
	Medical Expenses	2,000	-
	Relief Work	5,000	37,320
	Special Programme	7,158	10,450
	Travelling and Conveyance	5,100	18,010
	Patient's Welfare	-	10,000
	Prison Expenses		
	Staff Salary	13,59,732	16,94,907
	Accommodation Charges	23,718	4,465
	Educational Assistance	1,55,711	-
	Festival Gift	6,000	7,500
	Honorarium	2,000	17,500
	Hospitality	14,872	13,397
	Maintenance	270	-
	Medical Camp	26,123	16,601
	Relief work	-	22,581
	Staff Training	-	28,000
	Postage and Courier Charges	350	910
	Printing and Stationery	2,614	4,975



For KRUPA
[Signature]
Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Notes forming part of the Financial Statements for the year ended 31st March, 2024

(Amount in Rs.)

Note	Particulars	Year Ended 31-03-2025	Year Ended 31-03-2024
	Prisoner Welfare	68,603	34,530
	Skill Training	1,06,641	1,89,670
	Special Programme	13,308	925
	Staff Welfare	21,585	4,200
	Telephone and Internet Charges	14,570	20,542
	Training Programme	28,500	60,445
	Travelling and Conveyance	2,19,251	1,37,559
	Senior Citizen Expenses		
	Senior Citizens Support Programme	72,027	-
	Travelling and Conveyance	1,100	-
	Tuition Center - Madurai		
	Staff Salary	3,55,800	3,97,180
	Festival Gift	14,500	15,000
	Postage and Courier Charges	41	-
	Special Programme	2,000	16,033
	Travelling and Conveyance	1,000	2,830
	Staff Welfare	-	1,937
	Printing & Stationery	-	1,105
	Day Care Center		
	Staff Salary	31,956	1,11,523
	Festival Gift	1,000	1,500
	Travelling and Conveyance	7,500	9,000
	Staff Welfare	-	3,000
	Printing and Stationery	-	1,505
	Local Account:		
	Krupa Children Home		
	Staff Salary	2,84,670	2,38,042
	Food Expenses	74,595	97,734
	Building Construction	39,833	-
	Children Welfare	2,17,876	23,320
	Electricity Charges	43,838	40,112
	Hospitality	1,441	-
	Maintenance	32,568	65,082
	Medical Expenses	2,803	3,369
	Postage and Courier Charges	440	710
	Printing and Stationery	6,243	12,886
	Special Programme	1,295	23,596
	Staff Welfare	1,900	5,795
	Telephone and Internet Charges	2,045	2,167
	Travelling and Conveyance-KCH	30,399	39,597
	Travelling & Conveyance-Arunodhaya KCC	-	8,600



For KRUPA

Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

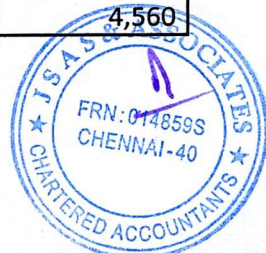
Notes forming part of the Financial Statements for the year ended 31st March, 2024

(Amount in Rs.)

Note	Particulars	Year Ended 31-03-2025	Year Ended 31-03-2024
	Krupa Community College		
	Staff Salary	47,830	89,254
	Honorarium	2,500	-
	Maintenance	-	3,730
	Printing and Stationery	-	430
	Skill Training	-	150
	Travelling and Conveyance-Arunodhaya	-	500
	Arunodhaya Expenses		
	Staff Salary	-	14,500
	Travelling and Conveyance	54,000	77,348
	Kruti Expenses		
	Staff Salary	84,683	82,221
	Maintenance	2,895	150
	Raw Material	50,105	3,363
	Travelling and Conveyance	2,100	600
	Electricity Charges	-	676
	Postage	-	214
	Leprosy Colony Expenses		
	Maintenance	25,000	-
	Special Programme	14,752	150
	Travelling and Conveyance	3,200	5,160
	Prison Expenses		
	Staff Salary	6,16,356	2,40,543
	Accommodation Charges	10,000	-
	Hospitality	2,380	6,580
	Maintenance	400	-
	Medical Camp Expenses	5,550	720
	Medical Expenses	5,057	-
	Postage and Courier Charges	735	342
	Printing and Stationery	3,409	5,585
	Prisoner Welfare	800	-
	Skill Training	39,994	208
	Special Program	10,805	13,235
	Staff Welfare	1,815	3,887
	Travelling and Conveyance	78,935	67,425
	Training Programme	-	1,18,710
	Educational Assistant	-	1,00,000
	Telephone and Internet Charges	-	1,882
	Prisoner Welfare	-	7,946
	Honorarium & Accommodation	-	4,560



For KRUPA
Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Notes forming part of the Financial Statements for the year ended 31st March, 2024

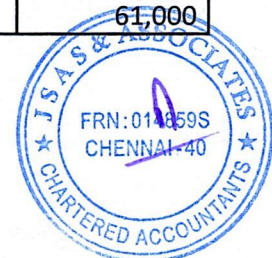
(Amount in Rs.)

Note	Particulars	Year Ended 31-03-2025	Year Ended 31-03-2024
	Tuition Center - Madurai		
	Staff Salary	72,400	25,500
	Printing and Stationery	2,000	-
	Special Programme	9,200	8,500
	Day Care Center		
	Staff Salary	24,539	6,323
	Travelling and Conveyance	1,000	3,900
	Staff Welfare	-	306
	Independance Day Expenses	-	1,285
	Medical Camp Expenses	-	1,850
	Postage and Courier	-	40
	Senior Citizen Expenses		
	Senior Citizens Program-Kottamedu	12,609	1,320
	Senior Citizen Support Programme-Padappai	24,317	-
	Total	67,95,197	69,46,263
12	Administration Expenses		
	Foreign Contribution Account:		
	Staff Salary	11,20,830	8,72,934
	Accounting Charges	36,006	16,000
	Audit Fees	70,800	70,800
	City Office Rent	1,10,000	-
	Professional & Consultancy Charges	60,475	60,970
	Festival Gift	3,000	10,000
	Funeral Service	1,000	-
	Honorarium	3,500	5,000
	Hospitality	23,313	19,979
	Interest on TDS	-	10
	Legal Charges	12,610	-
	Maintenance	31,789	10,568
	Telephone and Internet Charges	-	1,177
	Postage and Courier Charges	2,167	203
	Printing and Stationery	11,030	11,791
	Special Programme	9,975	11,300
	Staff Welfare	5,333	9,176
	Training Programme	2,360	-
	Travelling and Conveyance	1,23,834	92,919
	Office Rent	-	61,000



For KRUPA

Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note	Particulars	Year Ended 31-03-2025	Year Ended 31-03-2024
	Vehicle Maintenance	-	32,950
	Website Hosting Charges	12,396	-
	Website Updation Charges	12,390	-
	Bank Charges	34,411	36,963
	Local Account:		
	Staff Salary	6,81,313	2,83,579
	City Office Rent	20,000	49,000
	Staff Contribution-Mut	5,100	6,300
	Hospitality	14,169	6,946
	Interest on TDS	46	-
	Maintenance	33,881	2,872
	Postage and Courier Charges	769	1,750
	Printing and Stationery	3,803	4,671
	Staff Welfare	1,913	9,103
	Travelling and Conveyance	41,606	35,476
	Website Updation Charges	2,360	2,360
	Special Program Expense	-	3,490
	Digital Signature Charges	-	2,500
	Bank Charges	2,137	2,812
	Total	24,94,316	17,34,599
13	Depreciation and Amortization Expense		
	Depreciation	3,70,513	3,54,130
	Total	3,70,513	3,54,130



For KRUPA

Founder Trustee

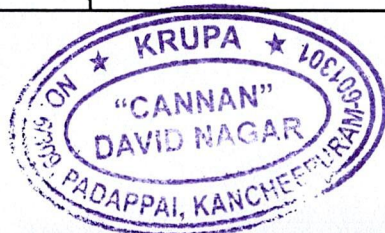


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Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

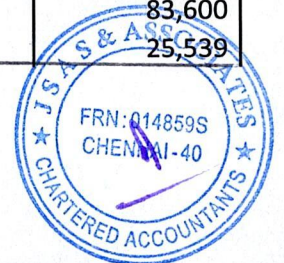
Consolidated Receipts and Payments Account for the year ended 31st March 2025

Amount as on 31-Mar-24	Receipts	Sch No	Amount as on 31-Mar-25	Amount as on 31-Mar-24	Payments	Sch No	Amount as on 31-Mar-25
	Opening Balance:				Foreign Contribution Account:		
28,545	Cash in Hand	I	17,260	18,31,693	Krupa Children Home		15,17,285
1,30,980	Cash at Bank		54,871	2,09,553	Krupa Community College		1,03,140
				1,16,395	Arunodhaya Expenses		1,36,004
69,92,493	Foreign Contribution Received		84,91,133	4,33,419	Kruti Expenses		4,33,375
16,24,484	Donation Received		27,88,925	75,780	Leprosy Colony Expenses	II	1,05,309
400	Interest on IT Refund		65	22,58,707	Prison Expenses		20,63,848
4,102	Bank Interest		5,546	-	Senior Citizen Expenses		73,127
	Loans & Advances			4,34,085	Tuition Center - Madurai		3,73,341
14,010	TDS Deducted		440	1,26,528	Day Care Center		40,456
6,690	IT Refund		995	13,23,740	Administration Expenses		16,87,219
3,10,000	Loan Received		-				
1,26,000	Staff Loan Recovered		-		Property, Plant & Equipment:		
	Inter Transfer			1,99,999	Computer-KCH		-
5,000	Inter Transfer - KCH		-	9,850	Musicals- Drum Set		-
30,000	Inter Transfer - Scarf		-	-	Loans and Advances		
				12,362	TDS Remitted		200
				-	CFBI Loan Repaid		40,000
				500	Wrong Credit Paid Back		-
					Local Account:		
				5,61,010	Krupa Children Home		7,39,946
				94,064	Krupa Community College		50,330
				91,848	Arunodhaya Expenses		54,000
				87,224	Kruti Expenses		1,39,783
				5,310	Leprosy Colony Expenses		42,952
				5,71,623	Prison Expenses	III	7,76,236
				34,000	Tuition Center - Madurai		83,600
				13,704	Day Care Center		25,539



For KRUPA

Founder Trustee



KRUPA

Canaan, 6/309, Farm Road, David Nagar, Padappai - 601 301

Consolidated Receipts and Payments Account for the year ended 31st March 2025

Amount as on 31-Mar-24	Receipts	Sch No	Amount as on 31-Mar-25	Amount as on 31-Mar-24	Payments	Sch No	Amount as on 31-Mar-25
				1,320	Senior Citizen Expenses		36,926
				4,10,859	Administration Expenses		8,07,097
					Property, Plant & Equipment:		
				-	Furniture and Fixtures		8,600
				10,000	Musicals Drum Set		-
				17,000	Refridgerator-KCH		-
					Loans and Advances		
				-	TDS Remitted		1,888
				2,00,000	Loan Paid		-
				35,000	Staff Loan Paid		-
					Inter Transfer		
				5,000	Inter-Transfer - Admin A/C		-
				30,000	Inter Transfer - Admin A/C		-
					Closing Balance:		
				17,260	Cash in Hand	I	36,228
				54,870	Cash at Bank		19,82,806
92,72,703	TOTAL		1,13,59,235	92,72,703	TOTAL		1,13,59,235

Accompanying Notes I to IX forms part of these financial statements

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REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)

John Ravindran Moses

Partner (Membership Number: 028566)

UDIN: 25028566BMMMAHR1113



For KRUPA

Founder Trustee



Place: Chennai

Date: 15-09-2025