

A.Y. 2025-2026

Name : Karunyarsham Charitable Trust
Address : MNRA 134
 Lisieux
 Puthanpura Cross Road
 Thrikkakara North (Part), Kochi - 682 033

Previous Year : 2024-2025
PAN : AACTK 3070 A
Date of Formation : 04-Dec-2013
Status : Trust

Tax under Old Regime

Statement of Income			
		Rs.	Rs.
Taxable Income u/s 11 to 13	1		0
Total Income			0
Tax on total income			0
TDS / TCS	2		15,539
Refund Due			15,540

Schedule 1

Taxable income u/s 11 to 13

Return to be furnished u/s 139(4A)
 Whether registered u/s 12A / 12AB? Yes
 Whether approved u/s 10(23C) (iv) to (via)? No

Aggregate income referred to in sections 10, 11 & 12

- 11(1): Applied in India during the PY		47,38,894
- Revenue expenses	19,38,895	47,21,797
- Capital expenses	27,82,902	
- 11(1): Accumulation to the extent of 15%		17,097
- 15% of Non-corporus Donations paid to trust/institution regd. u/s 12AB/ 10(23C)(iv) to (via)		47,38,894
Income after application		0
Taxable income		0

Schedule 2

TDS as per Form 16A

Deductor, TAN & Section

South Indian Bank Ltd Regd. Office Trichur, TAN- CHNS00492C, Section- 194A

TDS deducted	TDS claimed in current year	Gross receipt offered
15,539	15,539	1,55,381

Bank A/cs

Bank Accounts in India

Bank Name and Account No.

The South Indian Bank Ltd - 0522053000004254

IFS Code	Type of Account	For refund?
SIBL0000522	Savings	Yes

Date : 20-Oct-2025
 Place : Kochi

For Karunyarsham Charitable Trust

Deesook
 Authorised Signatory



FORM NO. 1.0BB
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

We have examined the Balance Sheet of Karunyavarsham Charitable Trust (name of fund or trust or institution or any university or other educational institution or any hospital or other medical institution) as at 31st March 2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purpose of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above-named fund, or trust, or institution or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any

NIL

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

(i) In the case of the Balance Sheet, of the state of affairs of the above-named trust as on at 31st March 2025 and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on 31-Mar-2025.

subject to the following observations/qualifications.

NIL

The prescribed particulars are annexed hereto.

For KARUNYAVARSHAM CHARITABLE TRUST

Place: **Ernakulam**

[Signature]
Managing Trustee

**For P. PARIKH & ASSOCIATES
CHARTERED ACCOUNTANTS**

**P.T. JOY B.Com, MB, FCA, DISA, IP
Partner
M.No: 209430, FRN: 107564W**



UDIN :25209430BMMLGY3175



ANNEXURE
Statement of particulars

1. PAN of the auditee	AACTIK 3070 A
2. Name of the auditee	Karunyavarsham Charitable Trust
3. Assessment Year	2025-2026
4. Previous Year	01-Apr-2024 To 31-Mar-2025
5. Registered Address of the auditee	MNRA 134, Lisieux, Puthanpura Cross Road, Thrikkakara North (Part), Kochi, 682 033, Ernakulam, Kerala
6. Other addresses, if applicable	
7. Type of the auditee	Trust <input checked="" type="checkbox"/> Society <input type="checkbox"/> Company <input type="checkbox"/> Other <input type="checkbox"/>
8. Whether the auditee is established under an instrument?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

9. a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/ Trustee (s)/ Members of society/ Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	Address	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change
Jose P O	Settlor	0	AACPO 4466 E	PAN	MNRA 134, Lisieux, Puthanpura Cross Road, Thrikkakara North (Part), Changam puzha Nagar S.O, ERNAKULAM, Kerala, 682033, India	No	

For **KARUNYAVARSHAM CHARITABLE TRUST**

[Signature]
Managing Trustee



	Thresiam ma John	Trustee	0	ACMPJ 9457 A	PAN	MNRA 134, Lisieux, Puthanpu ra Cross Road, Thrikkaka ra North (Part), Changam puzha Nagar S.O, ERNAKUL AM, Kerala, 682033, India	No
	Augustine T J	Trustee	0	ACNPA 8143 M	PAN	Chirayil, Maveli Nagar, Vidyaviha r Road, Changam puzha, Thrikkaka ra North (Part), Kochi Universit y S.O, ERNAKUL AM, Kerala, 682022, India	No
	Paul P Chakiath	Trustee	0	AAOPC 6609 F	PAN	Chakiath House, Mavelina gar, Changam puzhanag ar P.O, Thrikkaka ra North (Part), Edapally S.O, ERNAKUL AM, Kerala, 682024, India	No

For KARUNYAVARSHAM CHARITABLE TRUST

Person
Managing Trustee



Ajish Joseph	Trustee	0	AIWPJ 1050 D	PAN	Champapilly House , 4th Cross Rod , Mavelinagar , Thrikkakara North (Part), Edapally North B.O, ERNAKULAM, Kerala, 682024, India	No
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(b) In case any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

Sl. no	Name	Unique Identification Number	ID code	Address	Non-individual person [as mentioned in serial number 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, Specify the change
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- | | | |
|---------|---|-----------|
| 10. (i) | Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year | No |
| (ii) | If yes in 10 (i) , date of commencement of activities | |
| (iii) | If the answer to 10(i) is yes, whether application for registration under [sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed? | |
| (iv) | If yes in 10(iii) above, the date of application for registration or approval | |
| 11. (i) | Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee? | Yes |
| (ii) | If Yes in (i) above, whether books of account maintained are maintained at registered office? | Yes |
| (iii) | If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained | |
| (a) | Address of such place where the books are maintained | |
| (b) | Date of decision by management to keep account at such place | |
| (c) | Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA?
Date of intimation to Assessing Officer | |
| 12. | Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 > | Yes |
| 13. | Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year | 40,97,521 |
| 14. | Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD | 4,48,018 |
| 15. | Total voluntary contributions received by the auditee during the previous year [13+14] | 45,45,539 |
| 16. | Total Foreign Contribution out of the total voluntary contributions stated in 15 | NIL |
| 17. | Voluntary Contribution forming part of corpus (which are included in 15) | NIL |
| 18. | Anonymous donations taxable @30% under section 115BBC | NIL |



For KARUNYAVARSHAM CHARITABLE TRUST

Managing Trustee

19. Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained	NIL
20. Voluntary contributions required to be applied by the auditee during the previous year [15-(17+18+19)]	45,45,539
21. Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contributions reported in serial number 15	1,93,355
22. Income required to be applied in India by the auditee during the previous year [20+21]	47,38,894
23. Application of income (excluding application not eligible and reported under serial number 27)	
(i) Total amount applied for charitable or religious purposes in India during the previous year	47,44,797
(ii) Amount which was not actually paid during the previous year [if included in (i)]	23,000
(iii) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	NIL
(iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	47,21,797
(v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year	NIL
(vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	NIL
Amount to be disallowed from application	
(vii) Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	NIL
(viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	NIL
(ix) Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards corpus	NIL
(x) Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	NIL
(xi) Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	NIL
(xii) Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	NIL
(xiii) Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	NIL
(xiv) Applied for any purpose beyond the objects of the trust or institution	NIL
(xv) Any other disallowance	NIL
(xvi) Total allowable application [{23(iv)+23(v)+23(vi) - {23(vii) to 23(xv)}]	47,21,797
(xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	NIL
(xviii) Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	NIL



For KARUNYAVARSHAM CHARITABLE TRUST

Managing Trustee

(xix) Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income					17,097
24. Taxable income 22- [23(xvi) to 23(xix)]					NIL
25. Income taxable under section 115BBI					NIL
26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC					NIL
27. Application of income out of the following sources during the previous year					NIL
(A) Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year					NIL
(B) Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year					NIL
(C) Income of earlier previous years up to 15% accumulated or set apart					NIL
(D) Corpus					NIL
(E) Borrowed fund					NIL
(F) Any other:					NIL
28. Details of specified person as referred to in sub-section (3) of section 13					If code 2 selected in column (1) specify the amount of contribution made to the auditee
Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhaar number of such person, if allotted	Address of such person	
Substantial Contributor	Dr. James Sebastian	AJNPS0662E		Paikkat House, Thrikkakara North (Part), Edapally North B.O, ERNAKULAM, Kerala, 682024, India	1,25,000
Substantial Contributor	Joe John Augustine	ACBPA3374J		Chirayil, Thrikkakara North (Part), Changampuzha Nagar S.O, ERNAKULAM, Kerala, 682033, India	1,00,000
Substantial Contributor	Reema Joseph	ASHPJ2827P		Mampuzhakkal, CHN 33, Thrikkakara North (Part), Changampuzha Nagar S.O, ERNAKULAM, Kerala, 682033, India	55,000
Substantial Contributor	Augustine T.J., Chirayil	ACNPAB143M		Chirayil, Thrikkakara North (Part), Changampuzha Nagar S.O, ERNAKULAM, Kerala, 682033, India	2,10,000



For KARUNYAVARSHAM CHARITABLE TRUST

Managing Trustee



Substantial Contributor	SPARSH		ALUVA, Thrikkakara North (Part), Changampuzha Nagar S.O, Ernakulam, Kerala, 682033, India	50,000
Substantial Contributor	ST. John's Church, Univt. Centre	AAZAS4095 B	Chn21, Thrikkakara North (Part), Changampuzha Nagar S.O, Ernakulam, Kerala, 682033, India	1,32,000
Substantial Contributor	Thresiamma John	ACMPJ9457A	Parappilly, Chn 33, Thrikkakara North (Part), Changampuzha Nagar S.O, Ernakulam, Kerala, 682033, India	50,200

29. Details of income/property referred to in section 13 (2)

- | | |
|--|----|
| (a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both | No |
| (b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation | No |
| (c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services | No |
| (d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation | No |
| (e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate | No |
| (f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate | No |
| (g) Whether any income or property of the auditee is diverted during the previous year in favour of any specified person | No |
| (h) Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest | No |

30. Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation

- | | |
|--|-----|
| (a) Income of the auditee has been applied, other than for the objects of the trust or institution. | No |
| (b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives. | Yes |
| (c) Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public. | No |



For KARUNYAVARSHAM CHARITABLE TRUST

[Signature]
Managing Trustee



Substantial Contributor	Anto P John	AVOPJ7015P	Thevakal, Thrikkakara North (Part), Changampuzha Nagar S.O, Ernakulam, Kerala, 682033, India	1,00,000
Substantial Contributor	Federal Bank Hormis Memorial Foundation	AAATF0302N	Aluva, Thrikkakara North (Part), Changampuzha Nagar S.O, Ernakulam, Kerala, 682033, India	7,50,880
Substantial Contributor	Indus Motors Light Commrl Vehicles	AACCI6616D	Kumbalam, Thrikkakara North (Part), Changampuzha Nagar S.O, Ernakulam, Kerala, 682033, India	1,11,141
Substantial Contributor	Justice Kurian Joseph	ABBPJ8216B	50, Poorvi Marg, Thrikkakara North (Part), Changampuzha Nagar S.O, Ernakulam, Kerala, 682033, India	1,00,000
Substantial Contributor	K Chittilappilly Foundation	AAECK7590E	Cochin 21, Thrikkakara North (Part), Changampuzha Nagar S.O, Ernakulam, Kerala, 682033, India	2,00,000
Substantial Contributor	Maryamma Mathew	AFDPM5380D	Gail, Thrikkakara North (Part), Changampuzha Nagar S.O, Ernakulam, Kerala, 682033, India	60,000
Substantial Contributor	Sebastian M.P	AXLJPP9741L	Malekudy House, Thrikkakara North (Part), Changampuzha Nagar S.O, Ernakulam, Kerala, 682033, India	60,000
Substantial Contributor	SIB Foundation	AAKTS3019E	Trichur, Thrikkakara North (Part), Changampuzha Nagar S.O, Ernakulam, Kerala, 682033, India	15,00,000

For KARUNYAVARSHAM CHARITABLE TRUST

Managing Trustee



(d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No
(e) Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No
(f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such noncompliance has occurred, has either not been disputed or has attained finality.	No
31. Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No
32. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	No

Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or subsection (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhaar of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5)	(6)

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhaar of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

S.No.	Date of payment	Amount of payment (In Rs.)	Nature of payment	Details of payee		
				Name	PAN or Aadhaar, if available	Address

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with subsection (3A) of section 40A

S.No.	Date of payment	Amount	Nature	Details of payee		
				Name	PAN or Aadhaar, if available	Address

For KARUNYAVARSHAM CHARITABLE TRUST:

Managing Trustee



Schedule TDS/TCS									
Tax Deduction and Collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (5)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (7) and (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			NIL	NIL	NIL	NIL	NIL	NIL	NIL



For KARUNYAVARSHAM CHARITABLE TRUST
 Managing Trustee

Schedule Statement of TDS/TCS

Tax deduction and collection account number (TAN) (1)	Type of Form (2)	Due date for furnishing (3)	Date of furnishing, if furnished (4)	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported (5)

Schedule Interest on TDS/TCS

Tax deduction and collection account number (TAN) (1)	Amount of interest under section 201(1A) or 206C(7) is payable (2)	Amount paid out of column (2) (3)	Date of payment of amount (4)
	NIL	NIL	



For KARUNAVARSHAM CHARITABLE TRUST.


Managing Trustee

KARUNYAVARSHAM CHARITABLE TRUST
MNRA 134, Maveli Nagar, Changanampuzha Nagar P.O.
Kochi - 682033, Kerala

BALANCE SHEET AS AT 31st MARCH 2025

PARTICULARS	Note No.	Figures in ₹ As at 31-3-2025	Figures in ₹ As at 31-03-2024
LIABILITIES			
1 Liabilities			
a) Capital Fund	2	1,20,000.00	1,20,000.00
b) Reserves and surplus	3	56,17,481.41	31,46,276.36
2 Non - current Liabilities			
a) Long term borrowings		-	-
b) Deferred tax liabilities (Net)		-	-
c) Other long-term liabilities		-	-
d) Long-term provisions		-	-
3 Current Liabilities			
a) Short-term borrowings		-	-
b) Other Payables	4	330.00	330.00
c) Other current liabilities	5	71,001.00	1,05,001.00
Total		58,08,812.41	33,71,607.36
ASSETS			
1 Non -Current Assets			
a) Property, Plant and Equipment and Intangible Assets			
(i) Property Plant and Equipment	9	30,03,447.66	5,61,256.94
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
b) Non-current investments		-	-
c) Deferred tax assets (Net)		-	-
d) Long-term Loans and Advances		-	-
e) Other non-current assets	6	24,33,000.00	24,45,000.00
2 Current Assets			
a) Current Investments		-	-
a) Inventories		-	-
b) Trade receivables		-	-
c) Cash and cash equivalents	7	2,67,649.91	2,47,753.18
d) Short-term Loans and Advances		-	-
e) Other current assets	8	1,04,714.84	1,17,594.24
Total		58,08,812.41	33,71,607.36
The accompanying notes are an integral part of the Financial	1		



For KARUNYAVARSHAM CHARITABLE TRUST

[Signature]
Managing Trustee

As per our report of even date attached
For P Parikh & Associates
Chartered Accountants

Place : Ernakulam
Date : 20-10-2025

UDIN :25209430BMMLGY3175

**For P. PARIKH & ASSOCIATES
CHARTERED ACCOUNTANTS**

[Signature]
P.T. JOY, B.Com, LLB, FCA, DISA, IP
Partner
M.No:209430, FRN:107564W



KARUNYAVARSHAM CHARITABLE TRUST
MNRA 134, Maveli Nagar, Chan gampuzha Nagar P.O.
Kochi - 682033, Kerala

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025

Particulars		Note No.	Figures in ₹ As at March 31 2025	Figures in ₹ As at March 31 2024
I.	Donations Received	10	45,45,538.87	12,62,749.96
II.	Other income	11	1,93,355.60	1,50,233.00
III.	Total Revenue (I + II)		47,38,894.47	14,12,982.96
IV.	Expenses:			
(a)	Charitable Activity Expenses	12	17,75,832.11	11,43,305.16
(b)	Depreciation and amortization expense	9	3,47,695.29	95,368.41
(c)	Other expenses	13	1,44,162.02	68,232.48
	Total Expenses (a to d)		22,67,689.42	13,06,906.05
V.	Excess of Income over Expenditure		24,71,205.05	1,06,076.91
VI.	Tax Expense		-	-
VII.	Excess of Income over Expenditure		24,71,205.05	1,06,076.91
The accompanying notes are an integral part of the financial statements				

As per our report of even date attached
For P Parikh & Associates
Chartered Accountants

For KARUNYAVARSHAM CHARITABLE TRUST

[Signature]
Managing Trustee

**For P. PARIKH & ASSOCIATES
CHARTERED ACCOUNTANTS**

[Signature]
P.T. JOY, B.Com., A.M., FCA, DISA, IP
Partner
M.No: 209430, FRN: 107564W

UDIN :25209430BMMLGY3175



Place: Ernakulam
Date: 20-10-2025



KARUNYAVARSHAM CHARITABLE TRUST
MNRA 134, Maveli Nagar, Changampuzha Nagar P.O.
Kochi - 682033, Kerala

Notes forming part of the financial statements

Note-1: Organisation overview

Karunyavarsham Charitable Trust ("Karunyavarsham" or the "Trust") is a trust registered on 04.12.2013 vide Document No. 122/IV/2013 by executing a trust deed at the Sub-Registrar Office, Thrikkakara, Ernakulam, Kochi.

The Trust is registered under Section 12A of the Income Tax Act, 1961 (the Act) and is eligible for exemption under Section 11 of the Act. The Trust is not obliged to pay any tax, and accordingly it applies the donations in the year of receipt or succeeding years.

Registration Section	Unique Registration ID	Validity of Registration
Section 12A	AACTK3070AE20141	From AY 2022-23 to AY 2026-27
Section 80G	AACTK3070AF20214	From AY 2022-23 to AY 2026-27

Renewal application for the above registrations has been submitted on 29-09-2025

Ack Number (Section 12A - 878751110290925)

Ack Number (Section 80G - 884523060300925)

Note-2: Significant accounting policies

(a) Basis of accounting and preparation of financial statements

The Balance Sheet, Statement of Income and Expenditure and Receipts and payments account (together with accompanying notes are hereinafter called the 'financial statements') of the Trust are prepared under the historical cost convention and are on Mercantile basis, except wherein otherwise stated and comply with the mandatory Accounting Standards ("AS") prescribed by ICAI to the extent possible

(b) Fixed assets and depreciation

Fixed assets are stated at written down values i.e. cost of acquisition less accumulated depreciation. Cost of acquisition of fixed assets include all direct expenses relating to acquisition and installation of the asset. Depreciation is calculated using written down value method at base rates specified in the Income Tax Rules, 1962.

Assets received on account of CSR/Receipt of Assets as donations have been recorded at Cost/Fair Value and are depreciated annually for the purpose of preparation of Books of accounts. Such depreciation is however not considered as application in the "Application of Fund" statement



For **KARUNYAVARSHAM CHARITABLE TRUST**

[Signature]
Managing Trustee



(c) Funds

(i) Corpus fund refers to funds contributed by founders/promoters at the start of the Trust. These are non-reducible funds which can however be increased by additional contribution by the founders/promoters to further the objects of the Trust. The obligation of the Trust, while accepting the unrestricted donation or grant is to ensure its usage for the general purposes of the Trust.

(d) Recognition of income

(i) Donations

Revenue from specific and general donations should be recognized on receipt of donation and there is a reasonable assurance that the Trust will comply with the conditions attached.

ii) Interest income

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

(e) Cash and bank balances

Cash and bank balances comprises of cash at bank and in hand and short term bank deposits, if any with original maturity of three months or less.

Bank deposits with original maturity of more than 3 months and less than or equal to 12 months are shown separately under cash and bank balances.

Bank deposits with more than 12 months maturity are disclosed separately under other non-current assets

(f) Foreign currency translations

Foreign currency receipts on account of donations and grants are translated at rates prevailing at the time of receipt into the designated accounts of the Trust. During the year under audit no Foreign Donations have

(g) Project expenditure

Project expenditure includes, cost that is directly attributable to the respective project and cost that can not be directly attributable, but can be allocated on reasonable basis. Project expenditure is excluding depreciation and capital addition on account of fixed assets. Indirect costs in the nature of other administrative costs (except loss on disposal of fixed assets and depreciation) are allocated to the projects based on the direct cost of the respective projects

(h) Operating cycle

Based on nature of activities of the Trust and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Trust has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

(i) Related Party Disclosures

Specified donors as per the Income Tax Act,1961 has been disclosed under the schedules. The Trustees does not withdraw any salary for the services rendered by them.



[Signature]
Managing Trustee

KARUNYAVARSHAM CHARITABLE TRUST

Managing Trustee



(j) Use of estimates

The preparation of financial statements requires the management to make judgments, estimates and assumptions

that affect the reported amount of income, expenses, assets and liabilities and the disclosures of contingent liabilities, at the end of reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the

(k) Provisions

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

(l) Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Trust or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Trust does not recognize a contingent liability but discloses its existence in the financial statements.

Corresponding figures for previous periods presented have been regrouped where necessary, to conform to the current year's classification.



For KARUNYAVARSHAM CHARITABLE TRUST


Managing Trustee

KARUNYAVARSHAM CHARITABLE TRUST
MNRA 134, Maveli Nagar, Changanpuzha Nagar P.O.
Kochi - 682033, Kerala

Note 2 - TRUST FUND

Particulars	2024-25	2023-24
Trust Fund	1,20,000.00	1,20,000.00
Total	1,20,000.00	1,20,000.00

Note 3 - RESERVES AND SURPLUS

Particulars	2024-25	2023-24
Opening Surplus	31,46,276.36	30,40,199.45
Current year Surplus	24,71,205.05	1,06,076.91
Total	56,17,481.41	31,46,276.36

Note 4 - OTHER PAYABLES

Particulars	2024-25	2023-24
Seven Brothers (Supplier)	330.00	330.00
Total	330.00	330.00

Note 5 - OTHER CURRENT LIABILITIES

Particulars	2024-25	2023-24
Accounting Charges Payable	12,000.00	12,000.00
Honarium Payble to Volunteers	14,000.00	14,000.00
Postage and Telephones Charges Payable	(999.00)	(999.00)
Salary Payable	23,000.00	58,000.00
Audit Fee Payable	23,000.00	22,000.00
Total	71,001.00	1,05,001.00

Note 6 - OTHER NON CURRENT ASSETS

Particulars	2024-25	2023-24
Flexi Fixed Deposits	24,33,000.00	24,45,000.00
Total	24,33,000.00	24,45,000.00

Note 7 - CASH AND CASH EQUIVALENTS

Particulars	2024-25	2023-24
Balance with Banks	2,53,254.26	2,32,168.71
Cash	14,395.65	15,584.47
Total	2,67,649.91	2,47,753.18

Note 8 - OTHER CURRENT ASSETS

Particulars	2024-25	2023-24
Indianoil-Adani Gas Pvt Ltd	58,000.00	58,000.00
Insurance Charges Prepaid	-	4,497.00
Pre-Paid Expenses	18,058.99	18,058.99
TDS Deducted	1,834.00	1,834.00
TDS FY 22-23	-	8,968.00
TDS FY 23-24	-	14,955.00
Telephone Charges Prepaid	1,284.25	1,284.25
Donation Receivable	10,000.00	10,000.00
TDS FY 2024-25	15,537.60	-
Total	1,04,714.84	1,17,597.24

For KARUNYAVARSHAM CHARITABLE TRUST

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Managing Trustee



Note 10 - DONATIONS RECEIVED

Particulars	2024-25	2023-24
Donations	22,94,658.87	12,62,749.96
CSR Donation	22,50,880.00	
Total	45,45,538.87	12,62,749.96

Note 11 - OTHER INCOME

Particulars	2024-25	2023-24
Interest on IT Refund	1,357.00	280.00
Discount received		83.00
Interest on SB Account	9,909.00	-
Interest Received	1,82,089.60	1,49,870.00
Total	1,93,355.60	1,50,233.00

Note-12 CHARITY ACTIVITIES EXPENSES

Particulars	2024-25	2023-24
Food Aid - Schedule 3	1,26,541.01	1,21,698.16
Medical Aid - Schedule 4	13,61,747.10	10,08,607.00
Educational Aid - Schedule 5	10,000.00	13,000.00
House Building Aid - Schedule 6	2,77,544.00	
Total	17,75,832.11	11,43,305.16

Note 13 - OTHER EXPENSES

Particulars	2024-25	2023-24
Bank Charges	12,813.32	514.48
Postage & Telephone Charges A/C	26,969.70	21,721.00
Printing & Stationery	9,639.00	5,817.00
Rates and Taxes	3,960.00	3,780.00
Repairs & Maintenance	53,904.00	10,400.00
Training And Development	1,180.00	3,500.00
Fund Raising Expenses	12,696.00	-
Affiliation Charges	-	500.00
Audit Fee	23,000.00	22,000.00
Total	1,44,162.02	68,232.48

For KARUNYAVARSHAM CHARITABLE TRUST

Susan
Managing Trustee



For KARUNYAVARSHAM CHARITABLE TRUST

Managing Trustee



KARUNYAVARSHAM CHARITABLE TRUST
 MNRA 134, Maveli Nagar, Changanampuzha Nagar P.O.
 Kochi - 682033, Kerala

RECEIPTS & PAYMENTS STATEMENT FOR THE FINANCIAL YEAR 2024-25

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
To Opening Balance		Salary Paid	7,20,528.00
Bank Accounts	2,32,168.71	Advance for Christmas Gift	93,000.00
Cash-in-Hand	15,584.47	Audit Fee paid	22,000.00
Donation Received	21,19,896.87	Fund Raising Expense	12,696.00
Interest Received A/c	1,84,563.00	Fuel expense from Project Car (KL 07 DF 7592)	3,44,250.00
Indirect Income	25,280.00	Web Site	6,134.00
		Advance for Vehicle	13,000.00
		Antivirus Software	850.00
		House Building Aid	2,77,344.00
		TDS Deducted	8,102.00
		Advance to Popular Vehicles	7,659.00
		Educational Aid	10,000.00
		Maintenance of Project Vehicle	1,26,541.00
		Palliative Home Care	5,73,222.10
		Maintenance of House Project II	3,500.00
		Bank Charges	813.33
		Postage & Telephone Charges A/C	26,969.70
		Printing & Stationery A/c	9,639.00
		Rates and Taxes A/c	3,960.00
		Repairs & Maintenance	46,245.00
		Training And Development	1,180.00
		By Closing Balance	
		Bank Accounts	2,53,254.26
		Cash-in-Hand	14,395.66
Total	25,77,483.05	Total	25,77,483.05



KARUNYAVARSHAM CHARITABLE TRUST

Devasan
 Managing Trustee

KARUNYAVARSHAM CHARITABLE TRUST
MNRA 134, Maveli Nagar, Changampuzha Nagar P.O.
Kochi - 682033, Kerala

Annexure Forming part of Audit Report in Form No.10 BB For the FY 2024-25

Sl No	Particulars	Amount	Amount
	Total income/sources received		
1	Donations	45,45,538.87	
2	Bank Interest	1,93,355.60	
3	Accumulated Deemed application u/s 11(i)		
	Total (A)	47,38,894.47	47,38,894.47
	Expenditure incurred for the objects of the trust (Utilisation of Donations received)		
1	Medical Aid	13,61,747.10	
2	Food Aid/Relief of Poor	1,26,541.01	
3	Education Aid	10,000.00	
4	Housing Aid	2,77,544.00	
5	Purchase of Capital Assets		
	Vehicle (KL 07 DE 3154)	7,63,880.00	
	Car Hearse (KL 07 DF 7592)	18,44,250.00	
	Bipap Machine	95,200.00	
	Oxygen Concentrator	68,320.00	
	Nebulizer	6,043.00	
	Portable Suction	5,209.00	
		45,58,734.11	
	Administrative expenses incurred		
1	Affiliation Charges		
2	Bank Charges	12,813.32	
3	Postage & Telephone Charges A/C	26,969.70	
4	Printing & Stationery A/c	9,639.00	
5	Repairs & Maintenance	53,904.00	
6	Training And Development	1,180.00	
8	Depreciation	41,900.65	
9	Audit fees	22,000.00	
10	Rates and Taxes	3,960.00	
11	Fund raising Expense	12,696.00	
		1,85,062.67	
	Investment made u/s 11(5)		
1	Fixed Deposit in Scheduled Bank - South Indian Bank	0.00	
		0.00	
	Total (B)		47,43,796.78
	Excess of Income over Expenditure (unutilised amount)	(C=A-B)	-4,902.31
	Percentage of application of funds received		100.10%

Note: The trust has utilised more than the minimum requirement of 85% during the FY 2023-24 for the approved purposes only.

Depreciation Total	3,47,695.29
Less : Depreciation Vehicle	3,05,794.64
	41,900.65

Since the Vehicle full value is considered for purchase of capital asset, depreciation for the same is not considered

For KARUNYAVARSHAM CHARITABLE TRUST

[Signature]
Managing Trustee



Previous Years	Rate
2014-15	91.46%
2015-16	86.40%
2016-17	95.54%
2017-18	97.88%
2018-19	97.09%
2019-20	85.31%
2020-21	65.66%
2022-23	86.90%
2023-24	127.88%
2024-25	100.10%



For KARUNYAVARSHAM CHARITABLE TRUST

[Signature]
Managing Trustee

For KARUNYAVARSHAM CHARITABLE TRUST

Managing Trustee



KARUNYAVARSHAM CHARITABLE TRUST
STATEMENT OF DEPRECIATION FOR THE YEAR 2024-25

Note 9

Sl	PARTICULARS	WDV on 01.04.2024	Additions during the year		Total	Rate	Depreciation for the year	WDV on 31.03.2025
			<180 days	>180 days				
I TANGIBLE ASSETS								
A PLANT & MACHINERY								
1	Vehicle KL07CE3512 15% Block	1,03,217.25	-	-	1,03,217.25	15%	15,482.59	87,734.66
2	Vehicle Ecco 3 STR CNC	2,65,239.92	-	-	2,65,239.92	15%	39,785.99	2,25,453.93
3	Vehicle KL07DE3154	-	7,63,880.00	-	7,63,880.00	15%	1,14,582.00	6,49,298.00
4	Printer	4,657.46	-	-	4,657.46	15%	698.62	3,958.84
5	LPS	220.04	-	-	220.04	15%	33.01	187.03
6	Mobile Phone	2,986.34	-	-	2,986.34	15%	447.95	2,538.39
7	Weighting Balance Machine	2,400.48	-	-	2,400.48	15%	360.07	2,040.41
8	Plastic Bag Sealing Machine	537.44	-	-	537.44	15%	80.62	456.82
9	Hippap Machine	-	95,200.00	-	95,200.00	15%	7,140.00	88,060.00
10	Oxygen Concentrator	-	68,320.00	-	68,320.00	15%	5,124.00	63,196.00
11	Nebulizer	-	6,043.00	-	6,043.00	15%	453.23	3,589.78
12	Portable Station	-	5,209.00	-	5,209.00	15%	390.68	4,818.33
13	Car Hearse	-	18,44,250.00	-	18,44,250.00	15%	1,38,318.75	17,05,931.25
B FURNITURE & FITTINGS								
10% Block								
1	Kitchen Equipments	1,00,689.17	-	-	1,00,689.17	10%	10,068.92	90,620.25
2	Furniture and Fixtures	20,523.38	-	-	20,523.38	10%	2,052.34	18,471.04
3	Building (Kitchen shed)	30,306.82	-	-	30,306.82	10%	3,030.68	27,276.14
C COMPUTER & ACCESSORIES								
40% Block								
1	Computer & Accessories	7,688.00	-	-	7,688.00	40%	3,075.20	4,612.80
II INTANGIBLE ASSETS								
25% Block								
1	Software (Tally ERP 9)	4,861.64	850.00	-	4,861.64	25%	1,215.41	3,646.23
2	Antivirus	1,420.38	6,134.00	-	2,270.38	25%	461.35	1,809.04
3	Website	16,308.63	-	-	22,642.63	25%	4,893.91	17,748.72
4	GRAND TOTAL	5,61,256.95	20,26,006.00	7,63,880.00	33,51,142.95		3,47,695.20	30,03,447.66

Note: In the case of assets acquired and put to use during the previous year for a period of less than 180 days, only half of the normal rate of depreciation has been allowed.

Place : Ernakulam
Date : 20-10-2025



For KARUNYAVARSHAM CHARITABLE TRUST,

[Signature]
Managing Trustee