

Original



KARUNAR KHETI TRUST
BOISAHABI TEA ESTATE, SELENGHAT
JORHAT - 785636 (ASSAM)

Annual Accounts

Balance Sheet

As at

31.03.2024

and

~~Trading & Profit & Loss Account~~

Income & Expenditure & Receipts & Payments Accounts

for the year ending on

31.03.2024

M. K. Bardoloi & Co.

CHARTERED ACCOUNTANTS
JORHAT

M.K. Bardoloi & Co.

**CHARTERED ACCOUNTANTS
JORHAT**



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H.O.: A.T. Road, Tarajan,
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M.K. Bardoloi, M.Com, F.C.A, DISA (ICAI), CISA
Ritesh Agarwalla, M.Com, F.C.A., DISA (ICAI)
Preety Bansal, B.Com, A.C.S, F.C.A, DISA (ICAI)

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the **KARUNAR KHETI TRUST, BOISAHABI TEA ESTATE, SELENGHAT, JORHAT – 785636 (ASSAM)** which comprise the Balance Sheet as at 31st March, 2024 and the Statement of Income and Expenditures and Statement of Receipts and Payments for the year that ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards. 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 misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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M.K. Bardoloi & Co.

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JORHAT

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(2)

Opinion

In our opinion and to the best of our information and to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the Balance Sheet, of the state of affairs of the *Karunar Kheti Trust*, for the as at 31st March, 2024;
- In the case of the Statement of Income & Expenditures, of the excess of Income over Expenditure for the period from 1st April, 2023 to 31st March, 2024; and
- In the case of Statement of Receipts and Payments for the period from 1st April, 2023 to 31st March, 2024.

For M. K. BARDOLOI & CO.,
Chartered Accountants
Firm Regn. No. :- 315123E



M.K. Bardoloi
(M. K. BARDOLOI)

Sr. Partner

Membership No. : 052300

UDIN – 24052300BJZWLL1644

Place :- Jorhat

Date :- 12.09.2024.

KARUNAR KHETI TRUST
BOISAHABI TEA ESTATE, SELENGHAT, JORHAT - 785636

BALANCE SHEET AS ON 31.03.2024.

Liabilities	Amount	Amount	Assets	Amount	Amount
Corpus Fund :			Fixed Assets (Note 1)		
Contributed by Trustee (as per last a/c)	38,700.00		Land & Building	21,76,509.50	
Add :- During the year	0.00	38,700.00	Furniture & Fixtures	2,59,707.25	
General Fund :			Office & School Equipments	5,75,102.67	30,11,319.43
As per last a/c	26,60,278.78		Loans & Advances (Note 2)		
Add :- Excess of Income over Expenditure during the year	16,33,311.41	42,93,590.19	Loans & advances for Salary	8,000.00	
Loans & Liabilities :			Loans & advances for Marketing	13,086.00	
Salary Payable (Wipro Fund)	11,809.00		Loans & advances for Others	83,026.00	1,04,112.00
Sri Arjun Trivedi	50,000.00	61,809.00	Cash & Bank Balances		
			Cash in hand	1,861.00	
			Cash at Bank:		
			SBI, Teok ADB Br. A/c No 38790396599	4,06,886.62	
			HDFC Bank, Lahdoigarh Br. A/c No 50100657488572	8,05,596.64	
			HDFC Bank, Lahdoigarh Br. A/c No 50100705422631	64,323.50	
					12,78,667.76
Total -- Rs.		43,94,099.19			Total -- Rs. 43,94,099.19

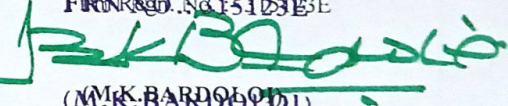
AUDITOR'S REPORT

Signed in terms of our audit report of even date


MANAGING TRUSTEE
KARUNAR KHETI TRUST



For **M. K. BARDOLOI & CO.**
Chartered Accountants,
FRANCHISE No. 151231E


(M. K. BARDOLOI)
Sr. Partner
Membership No.: 052300

Place :- Jorhat
 Date :- 12.09.2024.

KARUNAR KHETI TRUST
BOISAHABI TEA ESTATE, SELENGHAT, JORHAT - 785636

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2024.

Expenditure	Amount	Amount	Income	Amount	Amount
By Revenue Expenditure :			To Receipts :		
Karunar Kheti Trust			Grants		
Administration (Note no. 3)			Azim Premji Foundation Grant	19,95,300.00	
Audit Fees	18,493.00		SSK Exports Ltd Fund	18,11,475.00	
Professional Consultancy Fees	15,340.00		Sunbird Trust Grant	3,71,480.00	
Other Expenses	22,609.36		Wipro Foundation Grant	3,25,000.00	
		56,442.36	IDEA Grant	3,50,078.00	
Guest House Expenses (Note no. 4)	32,637.00				48,53,333.00
		32,637.00	" Public Donations & Subscriptions		
" Education			Donations & Subscriptions from Public	11,80,258.50	
Selenghat Valley School (Note no. 5)			Donation-In-Kind from Chirag Rular Dev. Foundat	3,99,500.00	
Operational Expenditure	29,02,384.08				15,79,758.50
Student Resource Centre	2,500.00		" School Revenue		
		29,04,884.08	Monthly Fees	2,98,600.00	
Wipro Foundation (Govt School Program) (Note no. 6)			Uniform, Textbook & Stationary	16,598.00	
Program Cost	1,39,300.50		Admission Fees	4,000.00	
Administration	83,250.00				3,19,198.00
Capacity Building	50,353.00		" Other Receipts		
		2,72,903.50	Bank Interest	34,382.00	
" Livelihood & Organizational Development					34,382.00
Azim Prem Ji Foundation (APF) (Note no. 7)					
Salary, Honorarium & Staff Benefits	6,24,000.00				
Program Activity Expenses	4,78,243.00				
Organisation Administration	36,767.00				
Travel & Related Expenses	12,690.00				
		11,51,700.00			
IDEA Grant (Note no. 8)					
Salary to Staff	1,59,000.00				
Miscellaneous Expenses	1,05,298.98				
Other expenses	19,201.00				
		2,83,499.98			



Unrestricted Funds (Note no. 9)				
Vegetable Farming	37,450.00			
Mushroom Cultivation	27,403.00			
Repair & Maintenance	1650.00			
		66,503.00		
" Depreciation (Note no. 1)	2,21,823.17			
		2,21,823.17		
" Fees Receivable Written off	1,62,967.00			
		1,62,967.00		
" Excess of Income Transferred to Balance Sheet		16,33,311.41		
Total -- Rs.		67,86,671.50	Total -- Rs.	67,86,671.50

AUDITOR'S REPORT

Signed in terms of our audit report of even date

M. K. Bardoloi
MANAGING TRUSTEE
KARUNAR KHETI TRUST



For, **M. K. BARDOLOI & CO.**
 Chartered Accountants
 Firm Regd. No. - 315123E
 FRN NO. - 315123E

M. K. Bardoloi
(M. K. BARDOLOI)
 Sr. Partner
 Membership No. - 052300
 Membership No.: 052300

Place :- Jorhat
 Date :- 12.09.2024.

KARUNAR KHETI TRUST
BOISAHABI TEA ESTATE, SELENGHAT, JORHAT - 785636
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENED ON 31ST MARCH, 2024.

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance :			By Revenue Expenditure :		
Cash in hand	10,904.00		Karunar Kheti Trust		
Cash at Bank:			Administration (Note no. 3)		
SBI, Teok ADB Br. A/c No 38790396599	7,20,166.68		Audit Fees	18,493.00	
		7,31,070.68	Professional Consultancy Fees	15,340.00	
" Grants			Other Expenses	22,609.36	
Azim Premji Foundation Grant	19,95,300.00				56,442.36
SSK Exports Ltd Fund	18,11,475.00		Guest House Expenses (Note no. 4)	32,637.00	
Sunbird Trust Fund	3,71,480.00				32,637.00
Wipro Foundation Grant	3,25,000.00		" Education		
IDeA Grant	3,50,078.00		Selenghat Valley School (Note no. 5)		
		48,53,333.00	Operational Expenditure	29,02,384.08	
" Public Donations & Subscriptions			Student Resource Centre	2,500.00	
Donations & subscriptions from public	11,80,258.50				29,04,884.08
Donation-In-Kind from Chirag Rular Dev. Foundation	3,99,500.00		Wipro Foundation (Govt School Program) (Note no. 6)		
		15,79,758.50	Program Cost	1,39,300.50	
" School Revenue			Administration	83,250.00	
Monthly Fees	2,98,600.00		Capacity Building	50,353.00	
Uniform, Textbook & Stationary	16,598.00				2,72,903.50
Admission Fees	4,000.00		" Livelihood & Organizational Development		
		3,19,198.00	Azim Prem Ji Foundation (APF) (Note no. 7)		
" Other Receipts			Salary, Honorarium & Staff Benefits	6,24,000.00	
Bank Interest	34,382.00		Program Activity Expenses	4,78,243.00	
		34,382.00	Organisation Administration	36,767.00	
" Loans & Advances :			Travel & Related Expenses	12,690.00	
Ms Kalyani Patra	75,985.00				11,51,700.00
Sri Ramesh Gamang	74,480.00		IDeA Grant Expenses (Note no. 8)		
Sri Samaru Mirdha	54,976.00		Salary to Staff	1,59,000.00	
Ms Pradip Singh	23,000.00		Miscellaneous Expenses	1,05,298.98	
Sri Swapnadeep Bharali	15,000.00		Other expenses	19,201.00	
Ms Junaki Rajwar	11,000.00				2,83,499.98



Sri Jyoti Kondha	10,000.00		Unrestricted Funds (Note no. 9)		
Sri Sangita Gogoi	10,000.00		Vegetable Farming	37,450.00	
Sri Ramen Pradhan	6,000.00		Mushroom Cultivation	27,403.00	
Sri Biju Sawra	5,500.00		Repair & Maintenance	1,650.00	
Sri Gunjan Patra	2,000.00				66,503.00
Ms Samaru Mirdha	2,000.00		" Capital Expenditures :		
Sri Ritesh Nayak	1,300.00		Building	10,92,612.50	
Sri Dhurbajyoti Gogoi	660.00		Solar Hybrid System	3,99,500.00	
		2,91,901.00	Fire Extinguisher	57,407.00	
" Un-Secured Loans & Advances :			Laptop (APF)	50,397.00	
Sri Arjun Trivedi	50,000.00	50,000.00	Furniture & Fixture	8,700.00	
			Furniture & Fixture (Guest House)	3,500.00	
" Salary Payable	11,809.00	11,809.00			16,12,116.50
			" Loans & Advances :		
			Ms Kalyani Patra	77,135.00	
			Sri Samaru Mirdha	40,276.00	
			Sri Swapnadeep Bharali	15,000.00	
			Sri Sangita Gogoi	15,000.00	
			Sri Pradip Singh	10,000.00	
			Ms Jyoti Kondha	10,000.00	
			Sri Sangita Gogoi	8,397.00	
			Sri Samaru Mirdha	8,000.00	
			Ms Junaki Rajwar	7,000.00	
			Ms. Sunita Garh Nayak	5,000.00	
			Ms. Milina Dutta Sawra	4,800.00	
			Ms Jyoti Topno	1,190.00	
			Sri Deba Nayak	1,000.00	
			Sri Prafulla Nayak	300.00	
					2,03,098.00
			" Advance with Sundry Creditors :		
			Fincubator Advisory Pvt. Ltd	4,500.00	
					4,500.00
			" Liability Repayment :		
			TDS Payable	4,500.00	
					4,500.00



			" Closing Balances :		
			Cash in hand	1,861.00	
			Cash at Bank:		
			SBI, Teok ADB Br. A/c No 38790396599	4,06,886.62	
			HDFC Bank, Lahdoigarh Br.		
			A/c No 50100657488572	8,05,596.64	
			HDFC Bank, Lahdoigarh Br.		
			A/c No 50100705422637	64,323.50	
					12,78,667.76
		Total -- Rs.	78,71,452.18	Total -- Rs.	78,71,452.18

AUDITOR'S REPORT

Signed in terms of our audit report of even date

For, **M.K. BARDOLOI & CO.**
 Chartered Accountants,
 Firm Regn. No. 315123E
 FRN No. 5123E



[Handwritten Signature]

(M.K. BARDOLOI)
 Sr. Partner
 Membership No.: 052300
Membership No.: 052300

Place :- Jorhat
 Date :- 12.09.2024.

[Handwritten Signature]
 MANAGING TRUSTEE
 KARUNAR KHETI TRUST

KARUNAR KHETI TRUST
BOISAHABI TEA ESTATE, SELENGHAT, JORHAT - 785636

Loans & Advances (Note 2)

S.No.	Particulars	March-24
(A)	Loans & advances for Salary	
	Mr. Samaru Mirdha	8,000.00
	Total (A)	8,000.00
(B)	Loans & advances for Marketing	
	Ms. Sangita Gogoi	8,397.00
	Ms. Kalyani Patra	3,499.00
	Ms Jyoti Topno	1,190.00
	Total (B)	13,086.00
(C)	Loans & advances for Others	
	Ms. Sangita Gogoi	15,000.00
	Sri Samaru Mirdha	13,450.00
	Ms Jyoti Kondha	10,000.00
	Sri Pitor Kondha	8,843.00
	Sri Pradip Singh	7,000.00
	Ms. Junaki Rajwar	5,700.00
	Ms. Sunita Garh Nayak	5,000.00
	Sri Swapnadeep Bharali	5,000.00
	Ms. Milina Dutta Sawra	4,800.00
	Sri Ritesh Nayak	2,700.00
	Sri Ramesh Gamang	1,733.00
	Ms. Binoti Sawra	1,500.00
	Sri Deba Nayak	1,000.00
	Sri Himanshu Rajwar	1,000.00
	Prafulla Nayak	300.00
	Total (C)	83,026.00
	Total (A+B+C)	1,04,112.00

Administrative Expenses (Note no. 3)

S.No.	Particulars	March-24
(A)	Professional Consultancy Fees	18,493.00
	Audit Fees	15,340.00
	Total (A)	33,833.00
(B)	Other Expenses	
	Printing & Stationery	9,704.00
	Travelling Expenses	7,457.00
	Software Upgradation Fees	4,248.00
	Telephone Expenses	1,198.00
	Bank Charges	2.36
	Total (B)	22,609.36
	Total (A+B)	56,442.36



Guest House Expenses (Note no. 4)

S.No.	Particulars	March-24
	House Rent	22,707.00
	Kitchen Utensil	7,030.00
	Local Conveyance	1,400.00
	Miscellaneous Expenses	800.00
	Repair & Maintenance	700.00
	Total	32,637.00

Selenghat Valley School (Note no. 5)

S.No.	Particulars	March-24
(A)	Operational expenditure	
	Staff Salary (SSK Fund)	17,13,108.00
	Staff Salary (Unrestricted Fund)	6,86,892.00
	Travelling & Local Conveyance	1,31,708.00
	Festival Celebration	1,06,957.00
	Repair & Maintenance	79,843.00
	Miscellaneous Expenses	74,229.08
	TLM Expenses	28,126.00
	School Sign Board	22,615.00
	Admission Campaigning	21,581.00
	Student Uniform	13,455.00
	Capacity Development	13,250.00
	Student Text Book & Note Book	4,013.00
	Medical Expenses	2,889.00
	Gift & Complements	2,038.00
	School Sports	910.00
	Administration expenses	770.00
	Total (A)	29,02,384.08
(B)	Student Resource Centre	
	Student Resource Centre	2,500.00
	Total (B)	2,500.00
	Total (A+B)	29,04,884.08

Wipro Foundation (Govt School Program) (Note no. 6)

S.No.	Particulars	March-24
(A)	Administration (Salary)	
	CEO,OD Lead,HR,Compliances,Comm.Lead(Wipro)	30,000.00
	Managing Trustee,Fund.Lead,Principal(Wipro)	23,250.00
	Exe.& Management Asst (Kailyani Patra)(Wipro)	15,000.00
	Finance & Accounts Lead (S.Bhorali)(Wipro)	15,000.00
	Total (A)	83,250.00
(B)	Capacity Building	
	Capacity Building	50,353.00
	Total (B)	50,353.00



(C)	Programme Cost (Wipro)	
	Program Lead(Wipro)	38,437.50
	Core Education Lead(Wipro)	36,750.00
	Program Lead Shadow Staff & Lead Facilitator (Wipro)	35,425.50
	Prog Lead's Asst & Exp Facil. (Wipro)	28,687.50
	Total (C)	1,39,300.50
	Total (A+B+C)	2,72,903.50

Azim Prem Ji Foundation (APF) (Note no. 7)

S.No.	Particulars	March-24
(A)	Salary, Honorarium & Staff Benefits	
	CEO	80,000.00
	SHG Programme Manager	80,000.00
	Trainee Executive/Management Staff	80,000.00
	Trainee Finance Manager	80,000.00
	Trainee HR,MIS & Communications Staff	80,000.00
	Trainee Operating Staff	80,000.00
	Trainee Accounting Staff	72,000.00
	Trainee office Secretarial Staff	49,500.00
	Field Manager	22,500.00
	Total (A)	6,24,000.00
(B)	Organisation Administration	
	Laptop Computer (Tally Software)	21,240.00
	Office Stationery	14,462.00
	Printing & Stationery for SHG	1,065.00
	Total (B)	36,767.00
(C)	Travel & Related Expenses	
	Travel allowance for SHG Facilitator	8,000.00
	Local Conveyance for Staff	4,690.00
	Total (C)	12,690.00
(D)	Program Activity Expenses	
	Programme Strengthening Leadership development	2,40,000.00
	Ground Level Facilitation of SHG activities	96,000.00
	Professional Consultancy & Outsourcing Implementation	80,000.00
	Programme Strengthening Mushroom Cultivation	52,000.00
	Annual Strategic Retreat for Leaders	8,848.00
	Capacity Building of SHG	1,395.00
	Total (D)	4,78,243.00
	Total (A+B+C+D)	11,51,700.00

IDeA Grant Expenses (Note no. 8)

S.No.	Particulars	March-24
(A)	Salary to Staff	
	Community Relation Manager	48,000.00
	SHG Community Action	36,000.00
	SRC Facilitator	30,000.00
	Research & Capacity Development - Library	15,000.00
	Research & Capacity Development - Computer Education	15,000.00
	Research & Capacity Development - Maths	15,000.00
	Total (A)	1,59,000.00



(B)	Miscellaneous Expenses	
	TLM	44,641.98
	Mushroom Cultivation Infrastructure	35,657.00
	Consultancy Fees	25,000.00
Total (B)		1,05,298.98
(C)	Other Expenses	
	Office Stationery	11,016.00
	Local Conveyance	5,620.00
	Workshop (Organisational Development)	2,565.00
Total (C)		19,201.00
Total (A+B+C)		2,83,499.98

Unrestricted Funds Expenses (Note no. 9)

S.No.	Particulars	March-24
(A)	Vegetable Farming Expenses	
	Stipend (Farming)	33,400.00
	Farming Infrastructure	4,050.00
Total (A)		37,450.00
(B)	Mushroom Cultivation Expenses	
	Infrastructure	24,369.00
	Local Conveyance	1,609.00
	Travel Allowance	1,425.00
Total (B)		27,403.00
(C)	Repair & Maintenance Expenses	
	Repair & Maintenance Expenses	1,650.00
Total (C)		1,650.00
Total (A+B+C)		66,503.00

AUDITOR'S REPORT

Signed in terms of our audit report of even date

For **M.K. BARDOLAI & CO.**
 For, **M.K. BARDOLAI & CO.**
 Chartered Accountants,
 Firm Reg. No. 15123E



(Handwritten Signature)
(M.K. BARDOLAI)
 Sr. Partner
 Membership No.: 052300

Place :- Jorhat
 Date :- 12.09.2024.

(Handwritten Signature)
 MANAGING TRUSTEE
 KARUNAR KHETI TRUST

KARUNAR KHETI TRUST
BOISAHABI TEA ESTATE, SELENGHAT, JORHAT - 785636

NOTE - "1" - STATEMENT OF PROPERTY, PLANT & EQUIPMENT AS AT 31.03.2024

Assets	Gross Block				Accumulated Depreciation/ Amortisation				Net Block		
	Balance as at 1st April 2023	Additions during the year	Addition	Deletion during	Balance as at 31st March 2023	Balance as at 1st April	Provided during the year	Deletion /	Balance as at 31st March 2024	Balance as at 31st March 2024	Balance as at 31st March 2023
Tangible Assets											
Land & Building	10,83,897.00	10,92,612.50	0.00	0.00	21,76,509.50	0.00	0.00	0.00	0.00	21,76,509.50	10,83,897.00
Land & Building	10,83,897.00	10,92,612.50	0.00	0.00	21,76,509.50	0.00		0.00	0.00	21,76,509.50	10,83,897.00
Furniture & Fixtures	2,22,471.06	69,607.00	0.00	0.00	2,92,078.06	0.00	32,370.81	0.00	32,370.81	2,59,707.25	2,22,471.06
Furniture & Fixture (Account)	27,300.00		0.00	0.00	27,300.00	0.00	2,730.00	0.00	2,730.00	24,570.00	27,300.00
Furniture & Fixture (GH)		3,500.00			3,500.00		350.00		350.00	3,150.00	0.00
Furniture & Fixture (Office)	24,820.00				24,820.00		2,482.00		2,482.00	22,338.00	24,820.00
Furniture & Fixture (SVS)	1,33,293.06	8,700.00			1,41,993.06		14,199.31		14,199.31	1,27,793.75	1,33,293.06
Furniture & Fixture (IDG)	31,205.00				31,205.00		3,120.50		3,120.50	28,084.50	31,205.00
Fire Extinguisher	4,434.00	57,407.00	0.00	0.00	61,841.00		9,276.15	0.00	9,276.15	52,564.85	4,434.00
Fan	1,419.00		0.00	0.00	1,419.00		212.85	0.00	212.85	1,206.15	1,419.00
Office & School Equipments	3,14,658.04	4,49,897.00	0.00	0.00	7,64,555.04	0.00	1,89,452.37	0.00	1,89,452.37	5,75,102.67	3,14,658.04
Musical Instruments	25,661.00		0.00	0.00	25,661.00		3,849.15	0.00	3,849.15	21,811.85	25,661.00
Laptop Computer (APF Fund)		50,397.00	0.00	0.00	50,397.00		10,079.40	0.00	10,079.40	40,317.60	0.00
Laptop Computer (Infinix)	2,81,280.04		0.00	0.00	2,81,280.04		1,12,512.02	0.00	1,12,512.02	1,68,768.02	2,81,280.04
Solar Hybrid System (at cost)		3,99,500.00	0.00	0.00	3,99,500.00		59,925.00	0.00	59,925.00	3,39,575.00	0.00
Printer	7,717.00		0.00	0.00	7,717.00		3,086.80	0.00	3,086.80	4,630.20	7,717.00
Total (A)	16,21,026.10	16,12,116.50	0.00	0.00	32,33,142.60	0.00	2,21,823.17	0.00	2,21,823.17	30,11,319.43	16,21,026.10

AUDITOR'S REPORT

Signed in terms of our audit report of even date

Rivedi
MANAGING TRUSTEE
KARUNAR KHETI TRUST



For **M.K. BARDLOI & CO.**
Chartered Accountants,
Jorhat
FRN No.: 315123E

M.K. Bardoloi
(M.K. BARDLOI)
Member Chartered Accountant
Membership No.: 052300

Place :- Jorhat
Date :- 12.09.2024.

**KARUNAR KHETI TRUST,
BOISAHABI TEA ESTATE, SELENGHAT,
JORHAT – 785636 (ASSAM)**

FINANCIAL YEAR: 2023-24

Notes on Accounts for the Year Ended 31st March, 2024.

1. Significant Accounting Policies :

- a) The financial statements are prepared under historical cost convention and comply with applicable accounting standards issued by the Institute of Chartered Accountants of India.
- b) The closing stock has been physically verified by the Management and valued at cost as per the practice of the concern.
- c) The deprecation on Fixed Assets have been provided on WDV method at the rates & manner considering the life span of the lives of the assets as determined by the management of the Society.

2. Disclosure Of Accounting Policies :

The accounts are prepared on the fundamental accounting assumption of going Concern consistency and accrual.

3. Revenue Recognition :

Expenses & Income considered payable & receivables respectively are accounted for on accrual basis.

4. Effects of Changes in the Accounting Policies :

There have been no changes in the accounting policies during the previous year from the earlier basis.

5. Prior Period & Extraordinary items :

There are no extraordinary and prior period items, which were debited/ credited to the Income & Expenditure Account during the year.

Auditor's Report

Signed in terms of our attached report of even date.

For M.K. Bardoloi & Co.,
For, M.K. BARDOLOI & CO.
Chartered Accountants,
Firm Reg. No.: 315123E
FIRN NO.: 915123E



(Signature)
(M. K. BARDOLOI)
Sr. Partner
Membership No.: 052300
Membership No.: - 52300

Place :- Jorhat
Date :- 12.09.2024.

(Signature)
MANAGING TRUSTEE
KARUNAR KHETI TRUST