INDEPENDENT AUDITOR'S REPORT

To
The Trustees
Koshika Foundation
New Delhi

Report on the Financial Statements

We have audited the accompanying financial statements of **Koshika Foundation** ("the Trust"), which comprise the Balance Sheet as at **31st March, 2025,** the Statement of Income & Expenditure Account, the Receipt & Payment Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Trustees are 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 Trust in accordance with the accounting principles generally accepted in India, including specified and applicable Accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design; implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 generally accepted in India. Those Standards require that we comply with ethical requirements

C-55, POCKET-B, MAYUR VIHAR, PHASE-II, Delhi-110091
Tel. No. 011-49878587, Mobile: 9811256253, e-mail: skvgca@gmail.com

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 the disclosures in the financial statements. The procedures selected depend on 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 financial control relevant to the Trust's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Trustees, 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 on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31st March, 2023, and its surplus and its receipts and payments for the year ended on that date.

We further report that:

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

(b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books

(c) The Balance Sheet, the Statement of Income & Expenditure, and the Receipt and Payment Account dealt with by this Report are in agreement with the books of

SINGH K.V. GUPTA & CO. CA FRN 000133N DELHI Chartered Accountants account

(d) In our opinion, the aforesaid financial statements comply with the specified and applicable Accounting Standards

For Singh K.V. Gupta & Co
Chartered Accountants
Firm's Registration Number: 000133N

SINGH K.V. GUPTA & CO. FRN:000133N DELHI Chartered Accountants

CA RAKESH K AGARWAL
Partner
(M. No. 085908)

Place of Signature: Delhi
Dated :18th Sep. 2025

UDIN:25085908BMKOHU3006

KOSHIKA FOUNDATION

BALANCE SHEET as at 31st March 2025

Particulars		Note No.	As at 31st March 2025	As at 31st March 2024
			Rs.	Rs.
A	FUNDS AND LIABLITIES			
1	Funds			
	(a) Corpus Funds	1	10,000	10,000
	(b) Reserves & Surplus	2	93,09,602	82,75,165
	Total		93,19,602	82,85,165
2	Current liabilities	3	18,61,560	22,95,100
3	Unspent CSR Grants	4	29,500	37,05,100
	TOTAL		1,12,10,662	1,42,85,365
B	ASSETS			
1	Fixed Assets	6	11,894	19,824
2	Current assets	7		
	(a) Bank Balance		1,09,13,911	1,38,96,239
	(b) Others		2,84,856	3,69,302
	TOTAL		1,12,10,662	1,42,85,365
See accompanying notes forming part of the financial statements				

Notes to Accounts 11

As per our report of even date attached

For Singh K V Gupta & Co
Chartered accountants
ICAI Registration no:000133N
By the hand of

CA Rakesh K Agarwal
Partner
Membership No:085908

Singh K.V. Gupta & Co. FRN:000133N DELHI Chartered Accountants

Place: New Delhi
Date: 18/09/2025

For and on behalf of trustees

Sunil Tandon
Mg. Trustee

Tarun Seth
Trustee

KOSHIKA FOUNDATION

STATEMENT OF INCOME AND EXPENDITURE for the year ending 31st March 2025

Particulars	Note No.	*For the year ended 31st March 2025*	*For the year ended 31st March 2024*
		Rs.	*Rs.*
A INCOME			
Donation & Grants	5	3,69,73,400	3,41,40,566
From Trustees for Admin Exps.	5	3,12,000	2,55,000
Other Income	8	5,81,282	4,84,943
Total (A)		**3,78,66,682**	**3,48,80,509**
B EXPENDITURE			
Cost of Medical aid & Assistance	9	3,63,90,714	3,33,60,853
Administrative and General Expenses	10	4,33,601	1,08,014
Depreciation	6	7,930	13,216
Total (B)		**3,68,32,245**	**3,34,82,083**
Balance being excess of Income over Expenditure (A-B)		10,34,437	13,98,426
Balance being surplus carried to General fund		**10,34,437**	**13,98,426**

Notes to Accounts 11

As per our report of even date attached

For Singh K V Gupta & Co
Chartered Accountants
ICAI Registration no: 000133N
By the hand of

CA Rakesh K Agarwal
Partner
Membership No:085908

Place: New Delhi
Date: 18/09/2025

For and on behalf of Trustees

Sunil Tandon
Mg. Trustee

Tarun Seth
Trustee

SINGH K.V. GUPTA & CO. FRN:000133N DELHI Chartered Accountants

Note -1 Corpus Fund

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
Corpus Fund		
Opening Balance	10,000	10,000
Add: Contributions received during the year	-	-
Total	10,000	10,000

Note -2 General Fund

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
Surplus of Income over Expenditure		
Opening Balance	82,75,165	68,76,739
Add: Excess of over Income Expenditure	10,34,437	13,98,426
Total	93,09,602	82,75,165

Note -3 Current Liablities

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
Creditors for Services		
Dr Shroff Charity Eye Hospital	8,40,240	13,01,040
NH Narayana Superspeciality Hospital	7,92,000	7,38,000
Sahibzada Ajit Singh Charitable Polyclinic	-	-
Pinaki Ray Eye Foundation	9,180	-
Singh K V Gupta & Co	-	-
Statutory Liabilities		
TDS Payable	1,85,580	2,29,060
Audit Fee Payable	34,560	27,000
Total	18,61,560	22,95,100

Note-4 Unspent CSR Grants

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
Napino Control Systems Private Limited	-	34,55,400
Tresor Systems Private Limited	-	2,49,700
Karam Holding Private Limited	5,900	
Karam Safety Private Limited	5,900	
Transrail Lighting Limited	5,900	
Transrail Foundation	5,900	
Napino Auto & Electronics Ltd	5,900	
Total	29,500	37,05,100

Note -6 Fixed Assets

Particulars		As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
Computer (Laptop)			
Opening Balance	19,824.00		
Less: Depreciation @ 40%	7,930.00	11,894	19,824
Total		11,894	19,824

Contd.......2

SINGH K.V. GUPTA & CO. Chartered Accountants DELHI

For Singh K V gupta & Co
Chartered accountants
ICAI Registration no:000133N
By the hand of

For and on behalf of trustees

CA Rakesh K Agarwal
Partner
Membership No:085908

Sunil Tandon
Mg. Trustee

Tarun Seth
Trustee

Place: New Delhi
Date: 18/09/2025

Note-5 Donation & Grants

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
General Donations		
Alka Bothra	-	21,000
Anita Agarwal	1,35,400	-
Arvind Overseas Project Services Pvt. Ltd.	-	25,000
Ashima Gupta	-	20,000
Aashish Vij	-	2,50,000
Ankit Sachdev	10,000	10,000
Anonymous	5,00,000	5,00,000
Bela Sehgal	-	2,000
Col. S.K.Tamach	46,000	46,000
Cmde Rajeev Sawhney	-	1,00,000
Deepak Kumar Sikka	10,000	10,000
Dhiraj Sehgal	7,000	3,000
Deepak Singh	-	2,000
Jyoti Bhatia	50,000	40,000
Juhi Gupta	40,000	20,000
Kanta Chichra	-	5,100
Kartik Seth	75,000	1,61,000
Kusum Sharma	-	12,000
Kapil Kumar Mehan	1,00,000	1,00,000
Latika Narain	10,000	-
M/S Total Business Solutions India Pvt. Ltd.	5,100	-
M/s. Aquanomics Systems Limited	50,000	50,000
Mak Biotek	1,52,000	1,79,000
Megha Seth	25,000	-
N.V. Enterprises	5,00,000	-
Nandita Singh Sekhon	61,200	61,100
Nirogam India Pvt. Ltd.	48,000	58,000
Nitesh Kumar Agarwal	-	13,912
O.P.Khorwal	8,000	-
Omey Lal	15,000	15,000
Pooja Gupta Bhat	10,000	10,000
Pradeep Kumar	-	2,000
Parul Gupta	21,000	20,000
R.T. Tech Security Systems Pvt. Ltd	10,00,000	-
Rakesh Kumar Nangia	5,00,000	5,00,000
Ravindra Kumar Gupta	28,000	-
Rhine Energy LLP	11,00,000	5,01,000
Rhine Power Private Limited	-	2,51,000
Rotary Southend Charitable Trust	6,00,000	-
Saavi Realty LLP	1,01,000	-
Sethia Intra Pvt.Ltd	-	1,01,000
Shikha Gupta	60,000	1,20,000
Smt. Leela Wati Bansal	-	45,000
Sunil Tandon	11,28,000	10,39,000
Sudha Singal	50,000	15,000
Surender Kumar Surana Charitable Trust	-	2,51,000
Sunveni Bhagat	3,300	3,000
Somesh Sehgal	5,000	10,000
Sonam Sobti	-	40,000
Tushi Gupta	1,25,000	1,25,000
Taru Foundation	-	10,00,000
The Chembur Gym Khana	10,000	10,000
Tishya International LLP	21,000	15,000
Umesh Kumar Gupta	5,100	
Urmil Gupta	10,000	10,000
Varuna Ahuja	10,000	-
VDFG Kartik Trust	8,16,000	
Veena Malhotra	10,000	
Vijay Narain	5,000	
Yogesh Suri	8,100	-
Wazir Chand Chhabra	5,000	-
TOTAL	**74,79,200**	**57,72,112**

CSR Grants		
Alston Elliot India Private Limited (CSR)	30,10,000	22,60,000
Arihant Technopack Pvt. Ltd. (CSR)	4,00,000	3,00,000
Amber Enterprises India Ltd. (CSR)	-	21,00,000
Campus Group Education India Pvt Ltd (CSR)	-	6,45,000
B L Lifesciences Private Limited (CSR)	1,00,000	55,000
Dr. Roshanlal Aggarwal & Sons Pvt. Ltd. (CSR)	5,00,000	10,00,000
Eastern Navigation Pvt Ltd. (CSR)	2,00,000	2,00,000
Karam Holding Private Limited (CSR)	15,94,100	14,57,000
Karam Safety Private Limited (CSR)	16,94,100	20,00,000
MNS Credit Management Group Pvt Ltd (CSR)	4,00,000	2,25,000
Napino Auto & Electronics Ltd (CSR)	9,76,100	-
Napino Control Systems Private Limited (CSR)	48,84,000	2,85,600
Napino Continental Vehicle Electronics Private Limited (CSR)	6,32,000	5,89,000
Pascal Switchcare India Pvt Ltd (CSR)	3,00,000	3,00,000
Realpro Realty Solutions Pvt Ltd (CSR)	3,00,000	2,50,000
Superior Drinks Pvt Ltd (CSR)	5,00,000	-
Targus Technologies Pvt. Ltd. (CSR)	3,00,000	-
Transrail Foundation (CSR)	9,94,100	-
Transrail Lighting Limited (CSR)	41,18,979	42,83,793
Tresor Systems Private Limited (CSR)	20,00,000	17,50,300
	2,29,03,379	1,77,00,693
Donation From Trustees for Admin Exps.		
Sunil Tandon	72,000	36,000
Anil Sachdev	36,000	36,000
Ravindra Kumar Gupta	72,000	51,000
Somesh Sehgal	60,000	36,000
Tarun Seth	72,000	96,000
TOTAL	**3,12,000**	**2,55,000**
Donation From FCRA Funds		
Give Foundation (FCRA funds)	-	41,629
Vineet Ahuja (FCRA funds)	-	2,31,000
ASA Computer (FCRA funds)	4,20,332	6,18,060
The Boston Foundation (FCRA funds)	21,06,037	20,57,872
Shalini Niketan Pty Ltd (FCRA funds)	3,59,352	-
TOTAL	**28,85,721**	**29,48,561**
Previous Year (FY 23-24) Unspent CSR Grants (spent in FY 24-25)		
Alston Elliot India Private Limited	-	20,38,800
Arihant Technopack Pvt. Ltd	-	3,30,000
Ashtech Infotech (India) Pvt. Ltd	-	72,000
Dr. Roshanlal Aggarwal & Sons Pvt. Ltd.		9,72,000
Eastern Navigation Pvt Ltd.	-	1,58,000
MNS Credit Management Group Pvt Ltd	-	2,87,000
Napino Control Systems Private Limited	34,55,400	20,04,400
Pascal Switchcare India Pvt Ltd	-	2,91,000
Realpro Realty Solutions Pvt Ltd	-	1,58,000
Targus Technologies Pvt. Ltd.	-	1,58,000
Tresor Systems Private Limited	2,49,700	12,50,000
TOTAL	**37,05,100**	**77,19,200**
GRAND TOTAL	**3,72,85,400**	**2,66,76,366**

* The donation amount shown are net of foreign bank charges , if any.

For Singh K V gupta & Co
Chartered accountants
ICAI Registration no:000133N
By the hand of

CA Rakesh K Agarwal
Partner
Membership No:085908

Place: Delhi
Date: 18/09/2025

For and on behalf of trustees

Sunil Tandon
Mg. Trustee

Tarun Seth
Trustee

Note -7 Current Assets

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
A)Balances with Banks		
(i) HDFC Bank	19,89,140	51,66,733
(ii) FDR With HDFC Bank	60,00,000	57,71,546
(iii) SBI Bank - FCRA funds	29,12,191	29,53,831
(iii) HDFC Bank - FCRA funds	12,580	4,129
Total-A	1,09,13,911	1,38,96,239
B) Others		
(i) Interest Accrued on Bank FDR	2,08,241	3,14,728
(ii) TDS Receivable (Interest on Bank FDR)	76,615	54,574
Total-B	2,84,856	3,69,302
Total(A+B)	1,11,98,767	1,42,65,541

Note -8 Other Income

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
1. Interest Income on bank savings accounts	1,68,233	1,28,946
2. Interest Income from Bank FDR	4,11,619	3,54,575
2. Interest on Income Tax Refund	1,430	1,422
Total	5,81,282	4,84,943

Note -9 Cost of Medical aid and assistance

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
1.Cost of Eye Surgeries	2,47,64,031	2,58,77,600
2.Cost of medicines for Charitable Clinic	4,56,231	4,25,014
3.Open Heart Surgeries	1,11,70,452	70,58,239
Total	3,63,90,714	3,33,60,853

Note -10 Administrative and General expenses

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
Testimonial Video Editing Charges	-	27,500
Printing & Stationery Exps	29,208	20,580
Communication & Social Media Exps.	2,44,172	-
Website Exps.	56,252	2,666
Bank/Payment Gateway Charges	7,889	9,435
Interest on TDS	360	632
Legal & Professional Charges	63,700	17,700
Taxes on Audit Fee	7,020	4,500
Audit Fee	25,000	25,000
Total	4,33,601	1,08,014

11- NOTES TO ACCOUNTS-2024-25

I. Accounting Policies

a. The financial statements have been prepared as per generally accepted principles in India.
The financial statements are prepared under the historical cost convention.
Income and Expenditure are accounted on accrual basis.The accounting policies have been consistently applied by the Trust and are consistent with those used in the previous year.

b, Grants received for specific projects are recognized as income to the extent utilized during the year as per the terms of agreement/ sanction/confirmation and unutilized amounts are carried forward and disclosed under unspent grants until the actual expenditure is incurred.

c. Depreciation on assets provided as per rates and method as prescribed under Income Tax Act & Rules.

d. Interest income in savings accounts accounted for on the basis of amount credited by concerned bank.

e. Previous year's figures have been regrouped and reclassified wherever necessary.

SINGH K.V. GUPTA & CO. Chartered Accountants DELHI

KOSHIKA FOUNDATION

D-26, MARG NO. 13, SAKET, NEW DELHI - 110017.

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD ENDING ON 31ST MARCH 2025

RECEIPTS		AMOUNT	PAYMENT		AMOUNT
Opening Balance			**Cost of Medical aid and assistance**		
-Balance with HDFC Bank	51,66,733		- Cost of Eye Surgeries	2,52,15,651	
:-FDR With HDFC Bank	57,71,546		-Cost of medicines for Charitable Clinic	4,56,231	
-Balance with SBI (FCRA)	29,53,831		-Cost of Open Heart Surgeries	1,11,16,452	3,67,88,334
-Balance with HDFC Bank (FCRA)	4,129	1,38,96,239			
			Administrative and General expenses		
			Printing & Stationery Exps	29,208	
Indirect Income			Communication & Social Media Exps.	2,44,172	
Donation & Grants received	3,32,97,800		Website Exps.	56,252	
From Trustees for Admin Exps.	3,12,000		Bank/Payment Gateway Charges	7,899	
Interest Received	6,87,769	3,42,97,569	Interest on TDS	360	
			Legal & Professional Charges	57,400	
			Taxes on Audit Fees & Charges	5,760	
TDS Recovered		36,22,459	Audit Fee	25,000	4,26,041
Income Tax Refund		19,120			
			TDS Paid		36,65,939
			TDS on FDR Interest		41,162
			Closing Balance		
			-Balance with HDFC Bank	19,89,140	
			-FDR With HDFC Bank	60,00,000	
			-Balance with HDFC Bank (FCRA)	12,580	
			-Balance with SBI (FCRA)	29,12,191	1,09,13,911
TOTAL		5,18,35,387	TOTAL		5,18,35,387

For and on behalf of trustees

Sunil Tandon
Managing Trustee

Tarun Seth
Trustee

For Singh K.V. Gupta & Co
Chartered Accountants
Firm Registration No. 000133N

CA.Rakesh K. Agarwal
Partner
M.No. 085908
Place :Delhi
Date : 18/09/2025

SINGH K.V. GUPTA & CO. Chartered Accountants FRN-000133N DELHI

KOSHIKA FOUNDATION (FCRA)

BALANCE SHEET as at 31st March 2025

	Particulars	Note No.	*As at 31st March 2025*	*As at 31st March 2024*
			Rs.	*Rs.*
A	**FUNDS AND LIABLITIES**			
1	**Funds**			
	(a) Reserves & Surplus	1	29,24,771	29,57,960
	Total		**29,24,771**	**29,57,960**
B	**ASSETS**			
1	**Current assets**			
	(a) Bank Balance	2	29,24,771	29,57,960
	TOTAL		**29,24,771**	**29,57,960**

See accompanying notes forming part of the financial statements

Notes to Accounts 7

As per our report of even date attached

For Singh K V Gupta & Co
Chartered Accountants
ICAI Registration no. 000133N
By the hand of

CA Rakesh K. Agarwal
Partner
Membership No:085908

Place: Delhi
Date: 18/09/2025

For and on behalf of trustees

Sunil Tandon
Mg. Trustee

Tarun Seth
Trustee

KOSHIKA FOUNDATION

STATEMENT OF INCOME AND EXPENDITURE for the year ending 31st March 2025

Particulars	Note No.	*For the year ended 31st March 2025*	*For the year ended 31st March 2024*
		Rs.	*Rs.*
A INCOME			
Donation & Grants	3	28,85,721	29,48,561
Other Income	4	36,431	16,061
Total (A)		**29,22,152**	**29,64,622**
B EXPENDITURE			
Cost of Medical aid & Assistance	5	29,49,731	15,31,162
Administrative and General Expenses	6	5,610	6,663
Total (B)		**29,55,341**	**15,37,825**
Balance being excess of Income over Expenditure (A-B)		**(33,189)**	**14,26,797**
Balance being surplus carried to General fund		**(33,189)**	**14,26,797**

Notes to Accounts 7

As per our report of even date attached

For Singh K V Gupta & Co
Chartered Accountants
ICAI Registration no:000133N
By the hand of

CA Rakesh K Agarwal
Partner
Membership No:085908

Place: Delhi
Date: 18/09/2025

For and on behalf of Trustees

Sunil Tandon
Mg. Trustee

Tarun Seth
Trustee

(FCRA)

Note -1 General Fund

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
Surplus of Income over Expenditure		
Opening Balance	29,57,960	15,31,163
Add: Excess of over Income Expenditure	(33,189)	14,26,797
Total	**29,24,771**	**29,57,960**

Note -2 Current Assets

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
Balances with Banks		
(i) HDFC Bank - FCRA funds	12,580	4,129
(II) SBI Bank -FCRA funds	29,12,191	29,53,831
Total	29,24,771	**29,57,960**

Note -4 Other Income

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
1. Interest Income on bank savings accounts	36,431	16,061
Total	**36,431**	**16,061**

Note -5 Cost of Medical aid and assistance

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
1.Cost of Eye Surgeries	24,19,731	9,06,400
2.Cost of Open Heart Surgeries	5,30,000	6,24,762
Total	**29,49,731**	**15,31,162**

Note -6 Administrative and General expenses

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
Bank Charges	5,610	6,663
Total	**5,610**	**6,663**

SINGH K.V. GUPTA & CO. Chartered Accountants DELHI

7- NOTES TO ACCOUNTS-2024-25

I. Accounting Policies

a. The financial statements have been prepared as per generally accepted principles in India. The financial statements are prepared under the historical cost convention. Income and Expenditure are accounted on accrual basis.The accounting policies have been consistently applied by the Trust and are consistent with those used in the previous year.

b. Interest income in savings account accounted for on the basis of amount credited by concerned bank.

c. Previous year's figures have been regrouped and reclassified wherever necessary.

For Singh K V Gupta & Co
Chartered accountants
ICAI Registration no:000133N
By the hand of

CA Rakesh K Agarwal
Partner
Membership No:085908

SINGH K.V. GUPTA & CO.
CA
FRN:000133N
DELHI
Chartered Accountants

For and on behalf of trustees

Sunil Tandon
Mg. Trustee

Tarun Seth
Trustee

Place: Delhi
Date: 18/09/2025

(FCRA)

Note-3 Donation & Grants

Particulars	As at 31st March,2025 Rs.	As at 31st March,2024 Rs.
Give Foundation (FCRA funds)	-	41,629
Vineet Ahuja (FCRA funds)	-	2,31,000
ASA Computer (FCRA funds)	4,20,332	6,18,060
The Boston Foundation (FCRA funds)	21,06,037	20,57,872
Shalini Niketan Pty Ltd (FCRA funds)	3,59,352	-
	28,85,721	29,48,561

* The donation amount shown are net of foreign bank charges , if any.

For Singh K V Gupta & Co
Chartered accountants
ICAI Registration no:000133N
By the hand of

SINGH K.V. GUPTA & CO. CA FRN:000133N DELHI Chartered Accountants

CA Rakesh K Agarwal
Partner
Membership No:085908

Place: Delhi
Date: 18/09/2025

For and on behalf of trustees

Sunil Tandon
Mg. Trustee

Tarun Seth
Trustee

KOSHIKA FOUNDATION

D-26, MARG NO. 13, SAKET, NEW DELHI - 110017.

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD ENDING ON 31ST MARCH 2025

(FCRA)

RECEIPTS		AMOUNT	PAYMENT		AMOUNT
Opening Balance					
-Balance with HDFC Bank	4,129		**Cost of Medical Aids & Assistance**		
-Balance with State Bank Of India	29,53,831	29,57,960	-Cost of Eye Surgeries		24,19,731
			-Cost of Open Heart Surgeries		5,30,000
Foreign donation received		28,85,721	**Administrative and General expenses**		
Bank Interest		36,431	- Bank Charges		5,610
TDS Recovered		2,94,974	TDS Paid		2,94,974.00
			Closing Balance		
			-Balance with HDFC Bank	12,580	
			- Balance with SBI	29,12,191	29,24,771
TOTAL		61,75,086	TOTAL		61,75,086

For and on behalf of trustees

As per our report of even date attached
For Singh K.V. Gupta & Co
Chartered Accountants
Firm Registration No. 000133N

SINGH K.V. GUPTA & CO. FRN:000133N DELHI Chartered Accountants

Sunil Tandon
Managing Trustee

Tarun Seth
Trustee

CA.Rakesh K. Agarwal
Partner
M.No. 085908
Place : Delhi
Date : 18/09/2025