INDIA
Kumar & Biju Associates LLP
Chartered Accountants
Reg. No. 006113S/S200094
Thiruvananthapuram
tvm@kbassociates.in

INDEPENDENT AUDITOR'S REPORT

To The Members of, All Kerala Association For The Mentally Retarded
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **All Kerala Association For The Mentally Retarded**, which comprise the Balance Sheet as at March 31st 2025, the Statement of Income and Expenditure and Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Association as at 31 March 2025, its deficit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the 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 Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our ethical responsibilities in accordance with these requirements and 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 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 Association in accordance with the accounting principles generally accepted in India.

KUMAR & BIJU ASSOCIATES LLP TVM

This responsibility also includes maintenance of adequate accounting records , for safeguarding the assets of the Association and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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.

In preparing the financial statements, the management is responsible for assessing the Association 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 Branch or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are also responsible for overseeing the Branch's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial 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.

- 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 entity's internal control.

KUMAR & BIJU ASSOCIATES LLP
TVM

Head Office:
'Chorus', F-1
Kochar Road
Sasthamangalam Post
Thiruvananthapuram
Kerala, India 695 010

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Branch to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieve fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For **KUMAR & BIJU ASSOCIATES LLP**
Chartered Accountants

KUMAR & BIJU ASSOCIATES LLP
Reg: No. 006113S/S200094
TRIVANDRUM
CHARTERED ACCOUNTANTS

Place: Thiruvananthapuram
Date: 29.07.2025

SARATH.V
(Designated Partner)
Membership No.229415
UDIN-25229415BMGGWM5036

4

ALL KERALA ASSOCIATION FOR THE MENTALLY RETARDED

Admn. Office - Central Institute on Mental Retardation

Murinjapalam, Medical College, P.O Thiruvananthapuram-11

Balance Sheet as at March 31, 2025

(Amount in ₹)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I. SOURCES OF FUNDS			
1. Funds			
(a) Unrestricted Funds			
(i) General Fund	3	2,21,30,126.95	2,21,82,695.09
(ii) Designated Funds		-	-
(b) Restricted Funds		-	-
		2,21,30,126.95	**2,21,82,695.09**
2. Non-current liabilities			-
(a) Long-term borrowings	4	43,11,557.42	52,20,742.00
(b) Long - term provisions		-	-
		43,11,557.42	**52,20,742.00**
3. Current liabilities			
(a) Payables	5	14,20,176.04	12,15,363.40
(b) Other current liabilities	6	2,02,17,284.00	2,12,50,106.00
		2,16,37,460.04	**2,24,65,469.40**
TOTAL (1+2+3)		**4,80,79,144.41**	**4,98,68,906.49**
II. APPLICATION OF FUNDS			
1. Non-current assets			
(a) Property Plant and Equipment and Intangibel Assets	7		
(i) Property Plant and Equipment		3,70,86,442.78	3,39,23,685.78
(ii) Intangible assets		-	-
(iii) Capital Work in Progress		6,57,730.00	6,57,730.00
(b) Other non-currentassets	8	3,46,365.00	3,46,365.00
		3,80,90,537.78	3,49,27,780.78

KUMAR & BIJU ASSOCIATES LLP
TVM

2. Current assets			
(a) Cash and bank balances	9	77,98,693.28	1,23,97,610.26
(b) Short-term loans and advances	10	11,06,156.35	12,46,591.35
(c) Other current assets	11	10,83,757.00	12,96,924.10
		99,88,606.63	1,49,41,125.71
TOTAL (1+2)		**4,80,79,144.41**	**4,98,68,906.49**
Brief about the Entity	1		
Summary of significant accounting policies	2		

For and on behalf of All Kerala Association For the Mentally Retarded

Fr.Thomas C.T
President

Sr.Liset
Treasurer

Sr.Elise Mary
General Secretary

Place: Trivandrum
Date:29.07.2025

As per our report of even date
For KUMAR & BIJU ASSOCIATES LLP
Chartered Accountants

KUMAR & BIJU ASSOCIATES LLP * Reg: No. 006113S/S200094 TRIVANDRUM * CHARTERED ACCOUNTANTS

SARATH.V
(Designated Partner)
Membership No.229415
UDIN-25229415BMGGWM5036

Place: Trivandrum
Date:29.07.2025