



## **AUDITOR'S REPORT**

To  
The Members,  
**SUN PHARMA COMMUNITY HEALTHCARE SOCIETY**

We have audited the attached Balance Sheet of **SUN PHARMA COMMUNITY HEALTHCARE SOCIETY** ('the Society') as at March 31, 2025, Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that;


1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
3. The Balance Sheet, Income and Expenditure Account dealt with by this report are in agreement with the books of account.
4. The Balance Sheet, Income and Expenditure Account dealt with by this report are prepared in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.
5. In our opinion, to the best of our information and according to the explanations given to us, the said financial statement give the information in the manner so required and give true and fair view in conformity with accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2025; and
- (b) in the case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date; and

**For Sharma Sudhir & Associates**  
**Chartered Accountants**  
**FRN : 033878N**

**Sudhir Sharma**  
**(Proprietor)**  
**Membership No. 097380**  
**UDIN :**

Date:  
Place: Noida





**SUN PHARMA COMMUNITY HEALTHCARE SOCIETY**  
**BALANCE SHEET AS AT 31 MARCH 2025**

	Schedule	As at 31 March 2025 (Rs.)	As at 31 March 2024 (Rs.)
<b>SOURCES OF FUNDS</b>			
Corpus fund		2,13,25,504	2,13,25,504
		<b>2,13,25,504</b>	<b>2,13,25,504</b>
<b>APPLICATION OF FUNDS</b>			
Investments	1	1,16,37,500	1,16,37,500
<b>Fixed assets</b>	2		
Gross block		2,44,81,246	2,16,00,175
Less: Accumulated depreciation		79,15,374	64,42,390
Net block		1,65,65,872	1,51,57,785
<b>Current assets, loans and advances</b>			
Cash and bank balances	3	42,76,047	19,37,265
Loans and advances	4	4,41,046	5,26,386
		47,17,093	24,63,651
<b>Less: Current liabilities and provisions</b>			
Trade payables	5	2,11,219	7,43,659
Other current liabilities	6	21,27,518	8,03,202
Provisions	7	26,19,956	28,22,826
		49,58,693	43,69,687
<b>Net current assets/(Liabilities)</b>		<b>(2,41,600)</b>	<b>(19,06,036)</b>
(Surplus)/Deficit as per Income and expenditure account		(66,36,268)	(35,63,745)
		<b>2,13,25,504</b>	<b>2,13,25,504</b>
<b>Significant accounting policies and notes to the financial statements</b>	10		

The schedules referred to above form an integral part of the financial statements.  
This is the Balance Sheet referred to in our report of even date.

For Sharma Sudhir & Associates  
Chartered Accountants  
Firm Reg. no. 033878N

On behalf of the Governing Council

Sudhir Sharma  
Proprietor  
Membership No. 097380  
UDIN :

Dr. Azadar Khan  
Member

Dr. Vivek Ahuja  
Member

Place :  
Date :

Place :  
Date :

Place :  
Date :

**SUN PHARMA COMMUNITY HEALTHCARE SOCIETY**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025**

	Schedule	Year ended 31 March 2025 (Rs.)	Year ended 31 March 2024 (Rs.)
<b>INCOME</b>			
Membership fees		5,00,300	5,00,300
Interest income		10,43,604	9,72,173
Donations received		3,98,30,000	4,48,50,000
Profit on sales of Assets		3,29,250	7,28,247
		<b>4,17,03,154</b>	<b>4,70,50,720</b>
<b>EXPENDITURE</b>			
Medicines		34,47,382	41,47,494
Personnel cost	8	69,28,267	59,08,839
Outsource staff cost		1,10,56,672	1,07,41,930
Administrative and other expenses	9	1,44,92,387	2,08,02,117
Loss on sales of Assets		-	5,839
Depreciation		27,05,923	14,45,607
		<b>3,86,30,631</b>	<b>4,30,51,826</b>
<b>Surplus/ (Deficit) for the year</b>		30,72,523	39,98,894
(Deficit)/surplus as per last balance sheet		35,63,745	(4,35,149)
<b>Accumulated Surplus/(Deficit) carried forward to balance sheet</b>		<b>66,36,268</b>	<b>35,63,745</b>
<b>Significant accounting policies and notes to the financial statements</b>	10		

The schedules referred to above form an integral part of the financial statements.  
This is the Income and Expenditure account referred to in our report of even date.

For **Sharma Sudhir & Associates**  
Chartered Accountants  
Firm Reg. no. 033878N

On behalf of the Governing Council

**Sudhir Sharma**  
Proprietor  
Membership No. 097380  
UDIN :

Place :  
Date :

**Dr. Azadar Khan**  
Member

Place :  
Date :

**Dr. Vivek Ahuja**  
Member

Place :  
Date :



**SUN PHARMA COMMUNITY HEALTHCARE SOCIETY**  
Schedules forming part of the financial statements for the year ended 31 March 2025

	As at 31 March 2025 (Rs.)	As at 31 March 2024 (Rs.)
<b>Schedule - 1</b>		
<b>Investments (Valued at cost, unless otherwise stated)</b>		
<b>Investment in bonds (Unquoted)</b>		
- Long term		
8.32% Government of India 2032	13,87,500	13,87,500
Current year 1,5000 bonds (Previous year 1,5000 bonds) of Rs. 100 each [Current year Face Value Rs. 1,500,000/-] Previous Year Face value Rs. 1,500,000/-]		
- Fixed Deposit		
with HDFC Bank		
- Current year of Rs. 2,500,000/-@ 7.40% P.A (Previous year of Rs. 2,500,000/- @ 6.20% P.A)	25,00,000	25,00,000
- Current year of Rs. 3,750,000/-@ 7.35% P.A (Previous year of Rs. Rs. 3,750,000/- @ 6.30% P.A)	37,50,000	37,50,000
- Current year of Rs. 2,000,000/-@ 7.20% P.A (Previous year of Rs. 20,00,000/- @7.20% P.A)	20,00,000	20,00,000
- Current year of Rs. 2,000,000/-@ 7.20% P.A (Previous year of Rs. 20,00,000/-@ 7.20% P.A)	20,00,000	20,00,000
	<b>1,16,37,500</b>	<b>1,16,37,500</b>
Aggregated value of unquoted investments (book Value)	1,16,37,500	1,16,37,500

**SUN PHARMA COMMUNITY HEALTHCARE SOCIETY**

Schedules forming part of the financial statements for the year ended 31 March 2025

**Schedule - 2**  
**Fixed assets**

	Gross block			Depreciation			Net Block	
	As at 1 April 2024 (Rs.)	Additions (Rs.)	Deletions (Rs.)	As at 31 March 2025 (Rs.)	As at 1 April 2024 (Rs.)	Additions (Rs.)	Deletions (Rs.)	As at 31 March 2025 (Rs.)
Computers	4,72,087			4,72,087	1,93,537	63,804		2,78,550
Office equipments	8,63,528	17,200		8,80,728	5,49,057	2,53,579		3,14,471
Vehicles	1,87,67,643	42,24,160	13,99,189	2,15,92,614	45,93,683	21,68,899	12,32,939	1,41,73,960
Furniture	1,98,917	38,900		2,37,817	1,76,820	9,235		22,097
Software	12,98,000			12,98,000	9,29,293	2,10,406		3,68,707
<b>Total</b>	<b>2,16,00,175</b>	<b>42,80,260</b>	<b>13,99,189</b>	<b>2,44,81,246</b>	<b>64,42,390</b>	<b>27,05,923</b>	<b>12,32,939</b>	<b>1,51,57,785</b>
<b>Previous year</b>	<b>1,80,21,891</b>	<b>85,84,085</b>	<b>50,05,801</b>	<b>2,16,00,175</b>	<b>99,94,745</b>	<b>14,45,607</b>	<b>49,97,962</b>	<b>1,51,57,785</b>



**SUN PHARMA COMMUNITY HEALTHCARE SOCIETY**

**Schedules forming part of the financial statements for the year ended 31 March 2025**

	<b>As at 31 March 2025 (Rs.)</b>	<b>As at 31 March 2024 (Rs.)</b>
<b>Schedule - 3</b>		
<b>Cash and bank balances</b>		
Balance with scheduled bank in-		
- Savings account	42,69,686	19,31,091
- Savings account - FCRA	6,361	6,174
	<b>42,76,047</b>	<b>19,37,265</b>
<b>Schedule - 4</b>		
<b>Loans and advances</b>		
(Unsecured, considered good unless otherwise stated)		
Advance to employees	-	6,002
Tax deducted at source recoverable	68,612	1,27,604
Tax collected at source recoverable	41,638	1,18,840
Prepaid expenses	1,88,116	1,31,617
Interest accrued	1,16,911	77,208
Other advances	25,769	65,115
	<b>4,41,046</b>	<b>5,26,386</b>
<b>Schedule - 5</b>		
<b>Trade payables</b>		
Creditors for expenses	2,11,219	7,43,659
	<b>2,11,219</b>	<b>7,43,659</b>
<b>Schedule - 6</b>		
<b>Other current liabilities</b>		
Provident fund payable	44,866	46,324
Salary payable	3,99,059	-
Payable to employees	43,404	16,165
Statutory dues payable	1,73,989	1,64,926
Other liabilities	14,66,200	5,75,787
	<b>21,27,518</b>	<b>8,03,202</b>
<b>Schedule - 7</b>		
<b>Provisions</b>		
Provision for gratuity	19,72,629	20,78,447
Provision for compensated absences	5,14,054	6,38,178
Provision for exgratia	1,33,273	1,06,201
	<b>26,19,956</b>	<b>28,22,826</b>

**SUN PHARMA COMMUNITY HEALTHCARE SOCIETY**

**Schedules forming part of the financial statements for the year ended 31 March 2025**

	<b>Year ended 31 March 2025 (Rs.)</b>	<b>Year ended 31 March 2024 (Rs.)</b>
<b>Schedule - 8</b>		
<b>Personnel cost</b>		
Salary, allowances and other benefits	66,42,780	56,57,763
Contribution to provident and other funds	2,85,487	2,51,076
	<b>69,28,267</b>	<b>59,08,839</b>
<b>Schedule - 9</b>		
<b>Administrative and other expenses</b>		
Printing and stationery	4,29,287	3,17,811
Communication	68,377	79,684
Repairs and maintenance	1,62,291	1,66,914
Professional charges	99,98,024	1,15,68,202
Travel and transport	21,93,006	24,41,391
Insurance	3,20,617	3,23,347
Auditors' remuneration :		
- Audit fees with taxes	41,400	35,400
Gifts and presents	88,645	50,291
Conferences and meetings	1,96,331	35,093
Recruitment	20,231	79,929
Surgical expenses	2,36,431	3,22,891
Staff Welfare	2,57,819	94,903
Rehabilitation Relief and Reconstruction of Flash Flood expenses	-	50,00,000
Miscellaneous	4,79,928	2,86,261
	<b>1,44,92,387</b>	<b>2,08,02,117</b>



## SUN PHARMA COMMUNITY HEALTHCARE SOCIETY

Schedules forming part of financial statements for the year ended 31 March 2025

### SCHEDULE – 10

Significant accounting policies and notes to the financial statement

#### A. SOCIETY INFORMATION:

**SUN PHARMA COMMUNITY HEALTHCARE SOCIETY** (Formerly Ranbaxy Community Healthcare Society) was formed on 20th July 1994 under the Society Registration Act, 1860 and name changed w.e.f 26<sup>th</sup> February 2016. The society provides primary healthcare based on integrated approach of preventive, health promotive and curative services to the community to achieve positive health and improved quality of life.

#### B. SIGNIFICANT ACCOUNTING POLICIES

##### 1. Basis of Preparation of Financial Statements:

The financial statements are prepared in accordance with the generally accepted accounting principles in India, the provisions of the Companies Act and the applicable accounting standards. The management continue to depreciate assets under old provisions of Companies act.

##### 2. Use of Estimates:

The preparation and presentation of financial statements requires the Management to make estimates and assumptions that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Differences between the actual results and the estimates are recognised in the period in which the same are known/ materialised.

##### 3. Fixed Assets:

Fixed Assets are stated at cost of acquisition or construction less accumulated depreciation, amortisation and impairment losses, if any.

##### 4. Depreciation:

The Society depreciates its fixed assets on a Straight-Line method as per the depreciation rates mentioned below –

Assets	Rate of Depreciation
Computers	16.21 %
Software	16.21 %
Office Equipment	4.75%
Vehicles	11.31%
Furniture	6.33%
Air Conditioner	4.75%

Depreciation on assets costing Rs. 5,000/- or below is charged at 100% in the year of purchase.

##### 5. Revenue recognition:

- i) Revenue from interest is recognised on accrual basis.
- ii) Revenue from donation and membership fees is recognised on a receipt basis.

## SUN PHARMA COMMUNITY HEALTHCARE SOCIETY

Schedules forming part of financial statements for the year ended 31 March 2025

### 6. Employee benefits:

i) Short-term employee benefits:

Short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised undiscounted during the period employee renders services.

ii) Other employee benefits:

Other employee benefits plans of the society comprises gratuity, provident fund and compensated absences.

### 7. Taxes on Income:

Since the Society is governed under section 12A of the Income Tax Act, 1961, no Provision of Income Tax has been made.

### 8. Provisions, Contingent Liabilities and Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the Notes to Accounts when there is a present obligation that may, but probably will not require an outflow of resources. Contingent Assets are neither recognised nor disclosed in the financial statements.

### 9. Previous year's figures have been regrouped and/or restated wherever necessary to correspond with the current year's classification/ disclosure.

#### For Sharma Sudhir & Associates

Chartered Accountants  
Firm Reg. no. 033878N

#### Sudhir Sharma

##### Proprietor

Membership No. 097380

UDIN :

Place:

Date:

#### On behalf of the Governing Council

Dr. Azadar Khan  
Member

Place:

Date:

Dr. Vivek Ahuja  
Member

Place:

Date: