Sharma Sudhir & Associates
Chartered Accountants

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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, 2026, 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, 2026; 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:

SUN PHARMA COMMUNITY HEALTHCARE SOCIETY

BALANCE SHEET AS AT 31 MARCH 2026

	Schedule	As at 31 March 2026 (Rs.)	As at 31 March 2025 (Rs.)
SOURCES OF FUNDS			
Corpus fund		21,325,504	21,325,504
		21,325,504	**21,325,504**
APPLICATION OF FUNDS			
Investments	**1**	11,637,500	11,637,500
Fixed assets	**2**		
Gross block		29,156,247	24,481,246
Less: Accumulated depreciation		10,379,093	7,915,374
Net block		18,777,154	16,565,872
Current assets, loans and advances			
Cash and bank balances	**3**	6,099,902	4,276,047
Loans and advances	**4**	514,545	441,046
		6,614,447	4,717,093
Less: Current liabilities and provisions			
Trade payables	**5**	109,285	211,219
Other current liablities	**6**	5,121,716	2,127,518
Provisions	**7**	2,203,284	2,619,956
		7,434,285	4,958,693
Net current assets/(Liabilities)		**(819,838)**	**(241,600)**
(Surplus)/Deficit as per Income and expenditure account		(8,269,312)	(6,636,268)
		21,325,504	**21,325,504**
Significant accounting policies and notes to the financial statements	**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 :

Place :
Date :

Dr. Azadar Khan
Member

Place :
Date :

Dr. Vivek Ahuja
Member

Place :
Date :

SUN PHARMA COMMUNITY HEALTHCARE SOCIETY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

	Schedule	Year ended 31 March 2026 (Rs.)	Year ended 31 March 2025 (Rs.)
INCOME			
Membership fees		500,400	500,300
Interest income		1,047,888	1,043,604
Donations received		186,823,000	39,830,000
Profit on sales of Assets		174,514	329,250
		188,545,802	**41,703,154**
EXPENDITURE			
Medicines		3,632,263	3,447,382
Personnel cost	**8**	6,564,851	6,928,267
Outsource staff cost		11,700,142	11,056,672
Administrative and other expenses	**9**	5,035,521	4,704,112
Retainership fees for the Doctors		10,906,974	9,788,275
Health System strengthening project expense-New Project		146,128,250	-
Depreciation		2,944,757	2,705,923
		186,912,758	**38,630,631**
Surplus/ (Deficit) for the year		1,633,044	3,072,523
(Deficit)/surplus as per last balance sheet		6,636,268	3,563,745
Accumulated Surplus/(Deficit) carried forward to balance sheet		**8,269,312**	**6,636,268**
Significant accounting policies and notes to the financial statements	**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 2026

	As at 31 March 2026 (Rs.)	As at 31 March 2025 (Rs.)
Schedule - 1		
Investments (Valued at cost, unless otherwise stated)		
Investment in bonds (Unquoted)		
- Long term		
8.32% Government of India 2032	1,387,500	1,387,500
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/- @ 7.40% P.A)	2,500,000	2,500,000
- Current year of Rs. 3,750,000/-@ 7.35% P.A (Previous year of Rs. Rs. 3,750,000/- @ 7.35% P.A)	3,750,000	3,750,000
- Current year of Rs. 2,000,000/-@ 7.20% P.A (Previous year of Rs. 20,00,000/- @7.20% P.A)	2,000,000	2,000,000
- Current year of Rs. 2,000,000/-@ 7.20% P.A (Previous year of Rs. 20,00,000/-@ 7.20% P.A)	2,000,000	2,000,000
	11,637,500	**11,637,500**
Aggregated value of unquoted investments (book Value)	11,637,500	11,637,500

SUN PHARMA COMMUNITY HEALTHCARE SOCIETY

Schedules forming part of the financial statements for the year ended 31 March 2026

Schedule - 2
Fixed assets

	Gross block				Depreciation				Net Block	
	As at 1 April 2025 (Rs.)	**Additions (Rs.)**	**Deletions (Rs.)**	**As at 31 March 2026 (Rs.)**	**As at 1 April 2025 (Rs.)**	**Additions (Rs.)**	**Deletions (Rs.)**	**As at 31 March 2026 (Rs.)**	**As at 1 April 2025 (Rs.)**	**As at 31 March 2026 (Rs.)**
Computers	472,087	44,799	8,000	508,886	257,341	215,703	8,000	465,044	214,746	43,842
Office equipments	880,728	2,999,210	245,957	3,633,981	802,636	62,799	245,957	619,478	78,092	3,014,503
Vehicles	21,592,614	2,148,050	226,000	23,514,664	5,529,643	2,481,486	164,014	7,847,115	16,062,971	15,667,549
Furniture	237,817	30,980	68,081	200,716	186,055	26,468	63,067	149,456	51,762	51,260
Software	1,298,000	-	-	1,298,000	1,139,699	158,301	-	1,298,000	158,301	-
Total	**24,481,246**	**5,223,039**	**548,038**	**29,156,247**	**7,915,374**	**2,944,757**	**481,038**	**10,379,093**	**16,565,872**	**18,777,154**
Previous year	21,600,175	4,280,260	1,399,189	24,481,246	6,442,390	2,705,923	1,232,939	7,915,374	15,157,785	16,565,872

SUN PHARMA COMMUNITY HEALTHCARE SOCIETY

Schedules forming part of the financial statements for the year ended 31 March 2026

	As at 31 March 2026 (Rs.)	As at 31 March 2025 (Rs.)
Schedule - 3		
Cash and bank balances		
Balance with scheduled bank in-		
- Savings account	6,093,376	4,269,686
- Savings account - FCRA	6,526	6,361
	6,099,902	**4,276,047**
Schedule - 4		
Loans and advances		
(Unsecured, considered good unless otherwise stated)		
Advance to employees	2,412	-
Tax deducted at source recoverable	74,862	68,612
Tax collected at source recoverable	21,280	41,638
Prepaid expenses	139,610	188,116
Interest accrued	116,912	116,911
Other advances	159,469	25,769
	514,545	**441,046**
Schedule - 5		
Trade payables		
Creditors for expenses	109,285	211,219
	109,285	**211,219**
Schedule - 6		
Other current liabilities		
Provident fund payable	39,885	44,866
Salary payable	-	399,059
Payable to employees	-	43,404
Statutory dues payable	4,991,782	173,989
Other liabilities	90,049	1,466,200
	5,121,716	**2,127,518**
Schedule - 7		
Provisions		
Provision for gratuity	1,591,014	1,972,629
Provision for compensated absenses	502,720	514,054
Provision for exgratia	109,550	133,273
	2,203,284	**2,619,956**

SUN PHARMA COMMUNITY HEALTHCARE SOCIETY

Schedules forming part of the financial statements for the year ended 31 March 2026

	Year ended 31 March 2026 (Rs.)	Year ended 31 March 2025 (Rs.)
Schedule - 8		
Personnel cost		
Salary, allowances and other benefits	6,289,484	6,642,780
Contribution to provident and other funds	275,367	285,487
	6,564,851	**6,928,267**
Schedule - 9		
Administrative and other expenses		
Printing and stationery	213,144	429,287
Communication	72,468	68,377
Repairs and maintenance	166,086	162,291
Professional charges	918,580	209,749
Travel and transport	2,212,838	2,193,006
Insurance	297,839	320,617
Auditors' remuneration :		
- Audit fees with taxes	46,480	41,400
Gifts and presents	88,131	88,645
Conferences and meetings	355,433	196,331
Recruitment	3,196	20,231
Surgical expenses	185,429	236,431
Prizes & Rewards	5,040	-
Staff Welfare	183,226	257,819
Loss on sales of Assets	3,353	-
Asset written off	1,061	-
Miscellaneous	283,217	479,928
	5,035,521	**4,704,112**

SUN PHARMA COMMUNITY HEALTHCARE SOCIETY

Schedules forming part of financial statements for the year ended 31 March 2026

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 26th 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 2026

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	**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: