PHILLIPOS GEORGE & Co.
CHARTERED ACCOUNTANTS

P. B. No. 534, No. 47, M-FLOOR
WHEELER ROAD, COX TOWN
BANGALORE - 560 005

Mobile : 70191 67754
Landline : (080) 4125 1474
e-mail : phillipos18@gmail.com
info@philliposgeorge.com
url : www.philliposgeorge.com

Independent Auditor's Report

To
The Governing Body Members,
LAMPARAS VIVAS

Opinion

We have audited the accompanying financial statements of **LAMPARAS VIVAS** which comprise the Balance Sheet as at March 31, 2025 the Income & Expenditure Account for the year then ended and 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 financial statements give us a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of **LAMPARAS VIVAS** as at March 31, 2025 and the ***Excess of Income over Expenditure*** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing 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 statementsand 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's 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 entity or to cease operations, or has no realistic alternative but to do so. Management is responsible for overseeing the entity's financial reporting process.

Auditors Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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.

We communicate with the management 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.

Report on Other Legal and Regulatory Requirements

Further, based on our audit we 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 Society so far as it appears from our examination of those books.
c. The Balance Sheet, the Income and Expenditure A/c dealt with by this Report are in agreement with the relevant books of account.

For Phillipos George & Co
Chartered Accountants
FRN: 002650S

PHILLIPOS GEORGE & Co.
BENGALURU-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

Joe James
Partner
Membership No: 251076
UDIN: 25251076BMIIPY4342

Place: Bangalore
Date: 01-09-2025

Lamparas Vivas
Bangalore
Balance Sheet as at March 31, 2025

Amount (₹)

Particulars	Schedule	As at 31.03.2025	As at 31.03.2024
I. Sources of Funds			
1. NPO Funds	I	54,617	47,184
Total		**54,617**	**47,184**
II. Application of Funds			
1. Current Assets			
(a) Cash and Cash Equivalents	II	13,617	6,184
(b) Deposits with banks	III	41,000	41,000
Total Assets		**54,617**	**47,184**

As per our report of even date
For Phillipos George & Co.,
Chartered Accountants
Firm Reg. No.:002650 S

PHILLIPOS GEORGE & Co.
BENGALURU-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

Joe James
Partner
Membership No. 251076
UDIN: 25251076BMIIPY4342

For Lamparas Vivas

Place:Bangalore
Date : 1st September, 2025

LAMPARAS VIVAS

Bangalore

Income and Expenditure Account for the Year Ended March 31, 2025

Amount (₹)

Particulars	For the period ended 31.03.2025	For the period ended 31.03.2024
I. Income		
1 Donations and Grants	5,76,402	3,62,142
Total Income - (A)	**5,76,402**	**3,62,142**
II. Expenditure		
1 Administrative expenses	81,734	38,844
2 Repairs and maintenance	45,989	
3 Project Expense	1,44,815	1,87,230
4 Medical	4,930	2,500
5 Employee benefit expenses	9,500	20,000
6 Contribution	2,82,000	1,00,000
Total Expenditure - (B)	**5,68,968**	**3,48,574**
Excess of Income Over Expenditure [(A)-(B)]	**7,433**	**13,568**

As per our report of even date
For Phillipos George & Co.,
Chartered Accountants
Firm Reg. No.:002650 S

PHILLIPOS GEORGE & CO.
BENGALURU-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

Joe James
Partner
Membership No. 251076
UDIN: 25251076BMIIPY4342

For Lamparas Vivas

Place:Bangalore
Date : 1st September, 2025

Lamparas Vivas

Bangalore

Schedules Forming Part of the Balance Sheet at March 31, 2025

Amount in (₹)

Particulars	**For the year ended 31.03.2025**	**As at 31.03.2025**	**As at 31.03.2024**
Schedule I: Unrestricted Funds			
Sub Schedule IA: Capital Fund			
As per last balance sheet	47,184		
Add: Excess of Income over Expenditure	7,433	54,617	47,184
Total		**54,617**	**47,184**
Schedule II : Cash and cash equivalents			
Bank balance (Refer Sub - Schedule IV A)	13,617	13,617	6,184
TOTAL		**13,617**	**6,184**
Schedule III : Current assets			
House deposit	41,000	41,000	41,000
TOTAL		**41,000**	**41,000**

PHILIPOS GEORGE & Co.
FRN 002650S
★ Chartered Accountant ★

LAMPARAS VIVAS
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

Receipts	Amount(₹)	Total(₹)	Payments	Amount(₹)	Total(₹)
Opening Balance:			**Administrative Expense**		
Cash at Bank:			Bank Charges	590	
State Bank Of India	6,183	**6,183**	Audit Fees	12,980	
			Administrative Expense	18,399	
Donation & Contribution	5,76,402	**5,76,402**	Travel & Conveyence	10,000	
			Printing and Stationary	19,880	
			Celebration	5,000	
			Clothing	14,885	**81,734**
			Project Expense		
			Releif of Poor Students	1,16,156	
			Education Expense	28,659	**1,44,815**
			Contribution		**2,82,000**
			Salary		**9,500**
			Medical		**4,930**
			repair and maintenance		**45,989**
			Closing Balance:		
			Cash at Bank:		
			State Bank Of India	13,617	**13,617**
TOTAL		**5,82,585**	**TOTAL**		**5,82,585**

As per our report of even date
For Phillipos George & Co.,
Chartered Accountants
Firm Reg. No.:002650 S

PHILLIPOS GEORGE & Co.
BENGALURU-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

Joe James
Partner
Membership No. 251076
UDIN: 25251076BMIIPY4342

For Lamparas Vivas

Place:Bangalore
Date : 1st September, 2025

LAMPARAS VIVAS

Bengaluru

Summary of Significant Accounting Policies and Notes to Accounts for the year ended 31st March 2025

A. Summary of Significant Accounting Policies

1. **Basis of Accounting**

The financial statements have been prepared under the historical cost convention on a cash basis of accounting and in accordance with the generally accepted accounting principles in India and the Technical Guide on Accounting for NPOs.

2. **Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, income and expenses. Actual results could differ from those estimates.

3. **Going Concern**

The financial statements have been prepared on a going concern basis which assumes the Society will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. There are no conditions indication the existence of a material uncertainty that may cast significant doubt about the Society's ability to continue as a going concern.

4. **Revenue Recognition**

- **Donations and Grants**

  Unrestricted Donations: are recognized as income when received.

- **Interest Income:** Recognized on a time proportion basis based on periodic interest certificate received from the bank.

- **Other Receipts:** Recognized as income when received.

5. **Fixed Assets and Depreciation**

Fixed Assets are stated at historical cost less accumulated depreciation. Depreciation is provided on a written-down value method (or straight-line method, as applicable) at rates prescribed under the Income Tax Act or as per internal management estimates based on useful life, whichever is appropriate.

6. **Investments**

Investments are carried at balance as on 31st March, 2025 as certified by bank.

7. **Cash and Cash Equivalents**

Cash and cash equivalents include balances with banks and cash in hand, short-term deposits, and other highly liquid investments.

8. **Foreign Currency Transactions**

Transactions in foreign currencies are accounted on actual realization basis on the date of transaction.

9. **Employee Benefit Expenses**

Employee benefits include provident fund and employee state insurance scheme.
The Society's contribution to Employees Provident Fund and Employees State Insurance Scheme are considered as defined contribution plans and are charged as an expense based on amount of contribution required to be made when services are rendered by the employees.

PHILIPOS GEORGE & Co. BENGALURU-5 FRN 002650S Chartered Accountant

LAMPARAS VIVAS

Bengaluru

B. Notes to Accounts

1. Nature of Entity

Lamparas Vivas is a registered Charitable Trust, to provide, organize, promote, maintain, manage, and render charitable and benevolent services and all other distressed, the destitute mentally retarded, the refugees and victims of civil disturbance, riot famine, earthquake, flood, fire pestilences, epidemic and other natural calamities.

2. Income Tax Exemption

The Society is registered under sec 12AB of the Indian Income-tax Act, 1961 with the Commissioner of Income-tax (Exemptions)vide registration number AACTL2817NE20221. This makes the Society eligible for tax exemption on total income subject to the compliance with specific provisions of the Indian Income-tax Act, 1961.

3. Related Party Transactions

Lamparas Vivas is a not carrying on any commercial, industrial or business activity. Therefore, the Accounting Standards issued by the Institute of Chartered Accountants of India are not applicable.

4. Contingent Liabilities

There are no known contingent liabilities as at the balance sheet Date (or mention specifics, if applicable).

5. Events After Balance Sheet Date

No material events have occurred after the balance sheet date that would require adjustments to or disclosures in the financial statements.

6. Prior Period Items

No significant prior period income or expenditure has been recognized during the current year (or disclose nature and amount if applicable).

7. Other Disclosures

a. The financial statements are presented in Indian Rupees.
b. Previous year figures have been regrouped/reclassified wherever necessary for comparability.

For Phillipos George & Co
Chartered Accountants
FRN: 002650S

PHILLIPOS GEORGE & Co.
BENGALURU-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

Joe James
Partner
Membership No: 251076
UDIN: 25251076BMIIPY4342

Place: Bangalore
Date: 01-09-2025