



THE BOMBAY KERALEEYA SAMAJ

[(Registered under Act XXI of 1860) Public Trust No. F-4491 (Bom.)]

“Kerala Bhavanam”, 16-A, K.A.Subramaniam Road, Matunga, Mumbai 400 019.

Tel.: 2401 2366 / 2402 4280 • Mob.: 83693 49828

E-mail: bksamaj@gmail.com • Website : www.bksmumbai.org



ANNUAL REPORT & STATEMENT OF ACCOUNTS 2024 - 2025

THE BOMBAY KERALEEYA SAMAJ

GOVERNING BODY - 2024-25

Shri S. Rajasekharan Nair	....	<i>President</i>
Shri K. Devadas	....	<i>Vice President</i>
Shri A. R. Devadas	....	<i>Hon. Secretary</i>
Shri T. A. Sashi	....	<i>Jt. Secretary</i>
Shri M. V. Ravi	....	<i>Treasurer</i>
Shri C. P. Haridas	....	<i>Membership</i>
Shri R. V. Venugopalan	....	<i>Education</i>
Shri M. Jayaraman	....	<i>Sports</i>
Shri Harikumar R. Kurup	....	<i>Arts and Culture</i>
Shri M. K. Balakrishnan	....	<i>Library</i>
Shri Satish V. Pillai	....	<i>G. B. Member</i>
shri Manikandan Nair	....	<i>Visalakeralam</i>
Shri Alben Kumar	....	<i>Youth Wing</i>
Smt. Jyothirmayee P.	<i>Women's Wing</i>

INTERNAL AUDITOR

Shri Prashant Nair

THE BOMBAY KERALEEYA SAMAJ

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NOTICE

Notice is hereby given that the Annual General Body Meeting of The Bombay Keraleeya Samaj for the year ended 31st March 2025 will be held on Sunday, September 21, 2025, at 11.00 A.M. at Kerala Bhavanam, 16-A, K.A.Subramaniam Road, Matunga, Mumbai - 400019 to transact business as per following agenda. All members are requested to attend the AGM.

AGENDA

1. To read the notice convening the meeting.
2. To confirm the Minutes of Annual General Body Meeting held on September 29, 2024.
3. To consider and adopt the Annual Report and Audited Statement of Accounts of the Samaj for the year ended March 31, 2025.
4. To announce the result of the election.
5. To appoint a Statutory Auditor for the years 2025-2026.
6. To appoint Internal Auditor.
7. Any other matter with the permission of the Chair.

By Order,

Sd/-

A. R. Devadas

(Hon. Secretary)

ELECTION NOTIFICATION

Under Rule Nos.11 and 15 of the Rules and Regulations of the Samaj, election of four Governing Body Members will be held.

Nominations are available at the Samaj office during the working hours from Tuesday, September 2, 2025. Nomination forms, duly filled in, should reach the Samaj office on or before 7:00 p.m. on Tuesday, September 9, 2025. Nominations will be scrutinized on Wednesday, September 10, 2025 and valid nominations will be notified on the same day. Last date for withdrawal will be on Saturday, September 13, 2025, before 7.00 p.m.

Election, if necessary, will be held between 01.00 p.m. and 07.00 P.M. on Saturday, September 20, 2025 at Kerala Bhavanam.

Mumbai 400 019,
23rd August 2025.

By Order, Sd/-

A. R. Devadas

(Hon. Secretary)

President's Message



Dear Members,

I am extremely elated to extend warm greetings and open arms of love to each one of you as we welcome all to the General Body Meeting of our Samaj.

The world today is gripped by countless problems, and everyone is constantly searching for solutions. Poverty, unemployment, corruption, crimes, natural and man-made disasters continue to suffocate humanity. Yet, we have always faced these challenges collectively. I am deeply grateful and proud that in times of crisis, we have always stood by each other, upholding the noble concept of universal brotherhood.

It has been over 52 years since I first set foot in Mumbai, and as I look back, countless memories come rushing to me. My personal and professional growth has gone hand in hand with the growth of BKS—one of the most esteemed and reputed organizations of Malayalees. It is truly an honour and privilege to be the flag bearer of this prestigious cultural body, which mirrors society itself. On this occasion, I humbly recall and place on record the great contributions of those who led this institution before me.

I believe we have the potential to further uplift and expand the reach of our community, contributing to the continued growth and success of our Samajam. Last year, we were fortunate to initiate many community outreach programs such as youth engagement and mentorship, women empowerment, vocational skill training, cultural exchange events, charity activities including free medical consultations and affordable Ayurvedic Panchakarma treatments, healthcare initiatives, introduction of Suvarna Prashan immunity booster for children, merit scholarships, free training in dance and Malayalam language, physiotherapy support, and financial assistance to underprivileged patients suffering from incurable diseases.

The Malayalees of Bombay have proved their excellence in every field—be it engineering, medicine, or literature. The vision I hold in my heart is to bring everyone together through collective action and productive contributions. For this, a strong agenda is needed, covering vast areas like education, employment, moral values, traditions, social welfare, and economic development. Such efforts will help mould responsible and socially committed citizens.

As part of this, a youth meeting was organized to raise awareness about pressing issues such as drug addiction and the rising incidence of suicides among children. We also held sessions on financial literacy for the younger generation. In addition, a monthly program called Sangeetha Vedi was launched to encourage children to overcome stage fear, improve their musical skills, and build confidence.

We have an exciting agenda ahead. I am confident that with the diverse ideas and insights shared today, we can continue to drive positive change, support our members, and uphold the rich cultural legacy of India. To make this vision a reality, the blessings and cooperation of my team members are indispensable. With your support, I believe BKS can excel beyond boundaries, rising above politics, discrimination, and social barriers.

Let us grow together and become the foundation stones for future generations to build upon.

Thanks and regards,

Dr. S. Rajasekharan Nair
President

THE BOMBAY KERALEEYA SAMAJ

REPORT OF THE GOVERNING BODY FOR THE YEAR ENDED 31.03.2025

To

The Members of the Samaj

We have great pleasure to welcome you all and present the Annual Report and audited Statement of Accounts for the financial year 2024-25.

The present Governing Body assumed charge of the office of The Bombay Keraleeeya Samaj on 29th September 2024. Under the dynamic leadership of President Dr. S. Rajashekharan Nair, the Samaj has continued to pursue innovative initiatives aimed at serving the community while simultaneously generating income to strengthen and expand its social service activities. Efforts have been made to upgrade facilities and actively promote the activities of the Samaj, thereby enhancing revenue streams, which will enable higher levels of charitable expenditure in the years ahead.

Charitable and social service activities:

The Samaj is dedicated to social service, offering free medical consultations and affordable Ayurvedic treatments to the public, irrespective of caste, creed, or religion. Experienced Ayurvedic doctors and certified therapists provide a wide range of treatments, including Panchakarma therapies such as Nasyam, Leech Therapy, Basti, and Virechanam, along with specialized treatments like Uzhichil, Pizhichil, Elakkizhi, Podikkizhi, Njavarakkizhi, Shirodhara, Dhanyamla Dhara, Janu Basti, Kati Basti, and Greeva Basti. These services are provided at highly subsidized rates compared to private clinics, ensuring accessibility for those who may not have found relief through other methods. The Samaj's commitment to inclusive and affordable healthcare reflects a truly commendable and holistic approach to community wellness.

The surplus from the operations of the dispensaries amounted to Rs. 47,16,727, which was higher compared to last year. The Committee made efforts to improve sales and treatments, resulting in increased profit. We continued the supply of Suvarna Prashan, an immunity booster for children. Free food distribution for cancer patients and their bystanders at Tata Memorial Hospital, Parel, was also continued with the generous contributions of members and well-wishers of the Samaj. The Samaj also continued its dealership with Arya Vaidya Sala, Kottakkal.

Approximately 12,000 patients availed themselves of the medical treatment in these dispensaries and health care centers and 2000 patients have taken panchakarma treatment during the year under review. Winter Package was offered from 10.12.2024 to 15.01.2025 for 9 days treatment of Rs. 12,500/-. Karkitaka Package was offered from 01.07.2025 to 31.08.2025 for 9 days treatment of Rs. 15,000 and 5 days of Rs. 8,500/-

The Samaj has been providing financial assistance to poor people especially those suffering from incurable critical diseases. An amount of Rs. Rs. 50,000/- was provided in the current financial year 2024-2025.

We have also provided accommodation to 14 out-station cancer patients who came to Mumbai for treatment.

EVENTS AND CELEBRATIONS

- ❖ 13th October 2024 – Vidyarambham ceremony, marking the auspicious initiation into learning, was conducted with devotion and enthusiasm. Shri Vinodkumar V. Nair, Retired Professor of B.H. Junior College, Mumbai Central, performed the role of Guru, guiding the children in their first steps of learning.
- ❖ 29th October 2024 – Dhanwantari Pooja was conducted at all our Ayurvedic Health Care Centres and Dispensaries.
- ❖ 31st October 2024 – Laxmi Pooja was conducted in all our Ayurvedic Health Care Centres and Dispensaries.
- ❖ 1st December 2024 – Sangeetha Vedi, the monthly musical performance program, was inaugurated by President Dr. S. Rajasekharan Nair. Yuva Sangamam, the introduction of youth members of the Samaj, was also conducted on the same day. Dr. Hari Vasudevan, Principal, D.J. Sanghvi College of Engineering, delivered a motivational speech to the audience.
- ❖ 21st December 2024 – Annual Day Celebration of Junior & Senior KG classes was conducted. Many students participated in various cultural activities. Trophies were given to the winners.

- ❖ 25th January 2025 – Mangalyamela was conducted at Kerala Bhavanam, Navathi Memorial Hall, where the newly launched matrimony website "Kettuthali" was introduced, and guidance was given on registration and login.
- ❖ 26th January 2025 – Republic Day was celebrated. The flag was unfurled by Vice President Capt. K. Devadas. Sweets were distributed to all.
- ❖ 2nd February 2025 – 59th Annual Walking Race was conducted at Shivaji Park. The Chief Guest was Shri Prasad G. Mahankar, All-India Organising Minister (Akhil Bhartiya Sanghatan Mantri), Kreedha Bharati. Around 120 people participated in various categories including men, women, and children. Rolling Trophy, Certificates, and Cash Prizes were distributed to the winners. Gifts were distributed to all veteran participants.
- ❖ 8th March 2025 – International Women's Day was celebrated at Kerala Bhavanam, Matunga. Dr. (Mrs.) Uma Maheswari Shanker, Retd. Principal of SIES, was the Chief Guest and Rtn. Asha Janadanan, Founder of GoodEarth Ambassadors, was the Guest of Honour. Former Teachers and a helper of BKS KG School were felicitated. Students, staff, and women members of the Samaj celebrated with various games.
- ❖ 16th March 2025 – Akshara Shloka Sadassu competition was conducted. Smt. Suma Ramachandran, Shri C. Unnikrishnan, Smt. Sheela S. Menon bagged 1st 2nd and 3rd place respectively. Cash prizes were distributed to the winners, and mementos were given to all participants.
- ❖ 23rd March 2025 – A Condolence Meeting was organized to mourn the passing of former governing body members, M. Kunhiraman (Former Vice President), T.P.K. Pisharody (Former Vice President and Treasurer), K.K. Muraleedharan (Former Member of the Governing Body).
- ❖ 12th April 2025 – Vishu Celebration was held at Kerala Bhavanam, Navathi Memorial Hall, with cultural programs including songs, recitations, semi-classical dance, and folk dance by the Women's Wing, Samaj members, and children. Chief Guest: Shri N. S. Venkatesh (CEO, Bharat InvIT Association; Former Executive Director, IDBI; Former CEO, AMFI). He also released the Visalakeralam Vishu Issue.
- ❖ 14th April 2025 – Vishu Feast (Meeta Bhat) was served to Vanavasi students at Vanavasi Kalyan Ashram, Palghar, Maharashtra.
- ❖ 13th June 2025 – Praveshanotsavam for new students of KG classes was conducted.
- ❖ 17th June 2025 – Public addressing unit (Amplifier and microphone sets) donated to the Vanavasi Kalyan Kendra, Palghar, Maharashtra.
- ❖ 21st June 2025 – International Yoga Day was celebrated. BKS members and Yoga Class students participated. Sessions were conducted by Yogratna Dr. Nisha Takker, Shri Binoy Nakulan, and Dr. Varsha Maniar.
- ❖ 20th July 2025 – An Interactive Session on Investments and Portfolio Management was conducted by Shri N. S. Venkatesh (Former Executive Director of IDBI, Former CEO of AMFI, Presently CEO of Bharat InvIT Association).
- ❖ 9th August 2025 – Sanskritotsav was celebrated on International Sanskrit Day. Discourses were delivered by Shri K V Narayanankutty, Vidwadvachaspati Dr. P. Surendran and Dr. A. S. Prasad. The program also included Gita chanting by Members of Chinmaya Mission and Sanskrit Akshara Shloka recitation by our Akshara Shloka Group.
- ❖ 15th August 2025 – Independence Day was celebrated. The flag was hoisted by Vice President Capt. K. Devadas. Governing Body Members, Members, Teachers, and Students participated. Sweets were distributed to all.

Future Plans and Initiatives

Along with the ongoing activities, the Samajam has envisioned several projects and programs to strengthen its cultural, educational, and social outreach in the coming years.

1. Cultural Initiatives

To preserve and promote Kerala's rich cultural heritage, the Samaj will be introducing Kaikottikkali (Thiruvathirakali) training for girls in the age group of 14 to 20 years. A monthly dance platform will be organized, providing young members an opportunity to learn, perform, and connect with tradition.

2. Literary Engagements

In association with the Sahithya Vedi (Literary Forum), the Samajam is planning to organize literary engagements that provide a platform for students and youth. These initiatives aim to nurture creativity, build confidence, and enhance language proficiency. It is also an opportunity to encourage young writers in various languages and to hear them share their works with literary enthusiasts

3. Educational and Healthcare Projects

Looking ahead, the Samajam aspires to contribute meaningfully to the fields of higher education and healthcare. Based on the availability of land, proposals include the establishment of educational institutions as well as Ayurvedic hospitals, marking significant steps toward long-term community welfare.

Through these initiatives, the Samajam reaffirms its commitment to preserving heritage, empowering youth, and building a stronger foundation for the community's future.

Celebrities visited Samaj

- Shri C. P. Radhakrishnan, Governor of Maharashtra (Chief Guest of Onam Celebration -2024)
- Padmashree E. P. Narayana Peruvannan (Guest of Honour of Onam Celebration -2024)
- Shri Prasad G Mahanker, All-India Organising Minister (Akhil Bhartiya Sanghatan Mantri), Kreedha Bharati (Chief Guest of 59th Annual Walking Race -2025)
- Shri Subhash Chandran, Novelist (Chief Guest of V. T. Gopalakrishnan Memorial Award 2024)

Memberships

During this period Four life member has joined the Samaj.

Acknowledgments:

The Samaj sincerely thanks the Writers of Visalakeralam, all members, Staff and Well-wishers, Authorities of the Government of Maharashtra, BEST and BMC, the Media, and Police authorities.

For and on behalf of the Governing Body

Place: Mumbai 400 019.

Date: 31.8.2025

A. R. DEVADAS

Hon. Secretary

Note : Members seeking clarification on any issues or having any queries about accounts are requested to submit the same in writing at least 3 days in advance of the General Body Meeting.

INDEPENDENT AUDITOR'S REPORT

To The Members of The Bombay Keraleeya Samaj

Qualified Opinion

We have audited the financial statements of The Bombay Keraleeya Samaj ('the Entity'), which comprise the Balance Sheet as at March 31, 2025 and the Income and Expenditure Account 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, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the financial position of the Entity as at March 31, 2025 and surplus for the year ended on that date.

Basis for Qualified Opinion

The Entity's Employee Benefit Expenses are carried in the Income and Expenditure Account Rs 6,01,377/- for the year ended March 31, 2025 (Previous year- Rs 6,37,435/-). The Management has not actuarially provided for liability using Projected Unit Credit Method in respect of post-employment benefit viz. Gratuity. The Management is following the practice of charging gratuity on a basis which is not actuarially determined and which has not been arrived at using Projected Unit Credit Method. This constitutes a departure from Accounting Standard-15 'Employee Benefits' issued by The Institute of Chartered Accountants of India. The effect of this non-provision is not ascertained and not quantified in the books of accounts. (Previous year – Not Ascertained and Not Quantified).

We conducted our audit in accordance with the Standards on Auditing (SA's) issued by ICAI. 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 Code of Ethics issued by The Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other 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.

Other Information

The Entity's Managing Committee is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Responsibilities of Managing Committee for Financial Statements

The Entity's Managing Committee 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 the Managing Committee 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, the Managing Committee 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 the Managing Committee either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

The Managing Committee is responsible for overseeing the Entity's financial reporting process.

Auditors' 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 adequacy and effectiveness of the Entity's internal control system.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Managing Committee.
- Conclude on the appropriateness of Managing Committee'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, we are required 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 Entity 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 achieves fair presentation.

We communicate with the Managing Committee 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.

We also provide the Managing Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **V G V S & Co.**

Chartered Accountants

Firm Registration Number: 163156W

Vinay G.

Partner

Membership No.: 140877

UDIN: 25140877BMNRGT6494

Place: Mumbai,

Date: 21st August 2025.

THE BOMBAY KERALEEYA
BALANCE SHEET AS

2023-2024 Rupees	FUNDS AND LIABILITIES	Rupees	2024-2025 Rupees
	<u>KERALA BHAVANAM CONSTRUCTION FUND</u>		
57,07,123	As Per Last Balance Sheet		57,07,123
	<u>OTHER FUNDS AND RESERVES</u>		
22,34,562	Building Fund	22,34,562	
3,79,345	Building Reserve	3,79,345	
73,73,000	Education Fund	73,73,000	
53,79,977	Education Reserve	53,79,977	
7,65,000	Sports Fund	7,65,000	
2,000	Scholarship Fund	2,000	
–	Flood Relief Fund	12,501	
1,73,012	Library Books Depreciation Reserve	1,73,462	
20,13,023	General Reserve	20,13,023	
1,83,19,919			1,83,32,870
	<u>PROVISION FOR GRATUITY</u>		
2,78,765	As Per Last Balance Sheet	3,16,500	
37,735	Add : Provision for the Year	23,175	
	Less : Paid during the Year	–	
3,16,500			3,39,675
	<u>CURRENT LIABILITIES AND OTHER PROVISIONS</u>		
60,517	Other Current Liabilities - Trust	93,150	
–	Statutory Liabilities - Trust	–	
11,52,848	Deposits Taken - Trust	11,52,848	
–	Deposits Taken - Dispensary	6,00,000	
1,33,496	Statutory Liabilities - Dispensary	82,906	
11,45,519	Other Current Liabilities - Dispensary	13,96,895	
24,92,380			33,25,799
	<u>INCOME AND EXPENDITURE ACCOUNT</u>		
3,12,88,674	As Per Last Balance Sheet	3,67,26,350	
92,10,676	Add : Surplus / (Deficit) for the Year	1,18,33,763	
–	Less: Amount applied from Accumulated Fund for Capital exp.	9,64,323	
–	Less: Amount not applied from Accumulated Fund	5,28,090	
37,73,000	Less: Transferred To Education Fund	–	
3,67,26,350			4,70,67,700
6,35,62,271	Total		7,47,73,167

For **V G V S & Co.**

Chartered Accountants

Firm Registration Number : 163156W

Sd/-

VINAY G.

Partner

Membership No. 140877

Sd/-

S. Rajasekharan Nair

President

Sd/-

A. R. Devadas

Hon. Secretary

Sd/-

K. Devadas

Vice President

Sd/-

T. A. Sashi

Hon. Jt. Secretary

Sd/-

M. V. Ravi

Hon. Treasurer

Mumbai,

31st August 2025.

SAMAJ CHARITABLE TRUST

AT 31ST MARCH 2025

2023-2024 Rupees	PROPERTIES AND ASSETS	Rupees	2024-2025 Rupees
57,93,591	<u>IMMOVABLE PROPERTIES</u> As Per Note 1		55,78,911
7,82,613	<u>MOVABLE PROPERTIES</u> As Per Note 2		6,55,084
74,812	LIBRARY BOOKS AT COST	44,887	
-	Add : Additions during the year	-	
29,925	Less : Depreciation/Write off	17,955	
44,887			26,932
16,89,670	<u>OTHER ASSETS</u> Stock of Medicines	17,14,038	
95,147	<u>Advances and Deposits</u> Trust	1,11,333	
11,470	Dispensary	11,470	
3,00,082	Accrued Interest	4,72,188	
16,74,575	Tax Deducted At Source	12,43,052	
34,913	Sundry Debtors	-	
38,05,857			35,52,081
-	<u>INVESTMENTS</u> In Shares		
500	2 shares of Rs 250 each of Madhuban C H S L	500	
500	5 shares of Rs 100 each of Bombay Hindu CHSL	500	
500	10 shares of Rs 50 each of Chembur Prasanna C H S L	500	
250	5 shares of Rs 50 each of Mulund Hill View C H S L	250	
			1,750
1,62,83,731	In Fixed Deposits & Recurring Deposit Scheduled Banks - Dispensary	2,17,23,882	
3,36,74,157	Trust	4,05,41,906	6,22,65,788
4,99,57,888			
	<u>CASH AND BANK BALANCES</u> In Savings Accounts with Scheduled Banks		
5,955	Trust	3,22,202	
31,19,099	Dispensary	23,07,971	
	<u>Cash in Hand</u> Trust	42,222	
155	Dispensary	20,226	
50,476			
31,75,685			26,92,621
6,35,62,271	Total		7,47,73,167

For THE BOMBAY KERALEEYA SAMAJ

Governing Body Members

C. P. Haridas Sd/-

Satish V. Pillai Sd/-

R. V. Venugopalan Sd/-

Manikandan Nair Sd/-

M. Jayaraman Sd/-

Alben Kumar Sd/-

Harikumar Kurup Sd/-

Jyothirmayee P. Sd/-

Manikandan Nair Sd/-

THE BOMBAY KERALEEYA
INCOME AND EXPENDITURE ACCOUNT

2023-2024 Rupees	EXPENDITURE	Rupees	2024-2025 Rupees
	<u>VISALAKERALAM EXPENSES</u>		
1,03,831	Postage & Printing Expenses	1,16,712	
47,575	Remuneration	42,000	
1,51,406			1,58,712
	<u>LIBRARY AND READING ROOM EXPENSES</u>		
14,223	Newspapers and Periodicals	14,201	
—	Write off expenses - Library Books	17,955	
14,223			32,156
	<u>OTHER ADMINISTRATIVE EXPENSES</u>		
8,350	Postage and Courier	900	
32,000	Remuneration to Auditors	32,000	
68,770	Meeting Expenses	80,724	
51,659	Printing and Stationery	39,898	
25,237	Miscellaneous Expenses	62,815	
2,75,546	Property Tax	2,75,546	
18,000	Professional Fees	82,500	
175	Bank Charges	314	
—	Brokerage	1,00,000	
4,11,113	Repairs and Maintenance	2,39,962	
2,661	Conveyance	7,106	
11,126	Insurance	11,126	
—	Legal & Professional Fees	27,800	
4,064	Telephone Expenses	4,561	
10,25,100	The Bombay Hindu Soc. Exp		
—	Society Charges - Chembur Prasanna CHS Ltd	1,00,978	
66,530	Electricity Expenses	1,08,400	
20,00,331			11,74,629
3,04,531	Depreciation		2,57,228
21,96,998	EXPENSES ON OBJECTS OF THE SAMAJ (As Per Note 3)		24,48,302
92,10,676	Surplus /(Deficit) for the Year		1,18,33,763
1,38,78,165	Total		1,59,04,790

For **V G V S & Co.**
Chartered Accountants
Firm Registration Number : 163156W

Sd/-
VINAY G.
Partner
Membership No. 140877

Sd/-
S. Rajasekharan Nair
President
Sd/-
A. R. Devadas
Hon. Secretary

Sd/-
K. Devadas
Vice President
Sd/-
T. A. Sashi
Hon. Jt. Secretary

Mumbai,
23rd August 2025.

Sd/-
M. V. Ravi
Hon. Treasurer

SAMAJ CHARITABLE TRUST
FOR THE YEAR ENDED 31ST MARCH 2025

2023-2024 Rupees	INCOME	Rupees	2024-2025 Rupees
	<u>VISALAKERALAM INCOME</u>		
44,000	Advertisement		22,500
	<u>INCOME FROM MAIN SOURCES</u>		
13,33,535	Education Income	11,96,076	
39,14,748	Dispensary Surplus for the Year	47,20,103	
46,63,536	Rent and Service Charges	46,04,575	
83,417	Interest on Income Tax Refund	80,806	
–	Interest On Saving Banks	113	
–	Interest On Recurring Deposit with Banks	1,62,944	
21,77,096	Interest from Fixed Deposit with Banks	24,09,659	
6,39,600	Chembur Property Rent Income	11,71,672	
50,000	Sponsorship	–	
1,28,61,932			1,43,45,948
	<u>MEMBERSHIP FEES</u>		
30	Admission Fees	100	
–	Life and Patronship Membership Fees	17,500	
30			17,600
	<u>MISCELLANEOUS INCOME</u>		
9,001	Other Hire Charges	4,300	
2,550	Sale of Coconuts	4,450	
6,89,350	Donation	4,73,775	
1,94,150	Registration Fees for Marriage Meet	2,29,301	
3,045	Sale of Scrap	31,502	
8,601	Other Miscellaneous Income	5,609	
–	Other Rent Income	1,87,115	
–	Accumulated Amount not utilised	5,28,090	
65,506	Onam Festival Coupon & Other Collection	54,600	
9,72,203			15,18,742
1,38,78,165	Total		1,59,04,790

For **THE BOMBAY KERALEEYA SAMAJ**

Governing Body Members

C. P. Haridas Sd/-

Satish V. Pillai Sd/-

R. V. Venugopalan Sd/-

Manikandan Nair Sd/-

M. Jayaraman Sd/-

Alben Kumar Sd/-

Harikumar Kurup Sd/-

Jyothirmayee P. Sd/-

Manikandan Nair Sd/-

THE BOMBAY KERALEEYA SAMAJ

INCOME AND EXPENDITURE ACCOUNT

2023-2024 Rupees	EXPENDITURE	Rupees	2024-2025 Rupees
16,14,380	Opening Stock	16,89,670	
89,46,555	Add : Purchases	80,47,860	
1,05,60,935		97,37,530	
(16,89,670)	Less : Closing Stock	17,14,038	
88,71,265			80,23,492
43,37,193	Ayurvedic Health Care Centre Expenses	43,92,645	
37,703	Freight	47,290	
14,83,583	Contractual Payments	12,65,138	
6,37,435	Salary & Allowances	6,01,377	
71,258	Printing and Stationery	33,345	
1,78,311	Conveyance	1,43,244	
40,779	Miscellaneous Expenses	32,481	
96,729	Staff Welfare	1,07,670	
-	Brokerage	1,00,000	
16,678	Telephone Expenses	14,902	
2,71,558	Electricity Expenses	1,87,674	
1,14,049	Water Charges	2,38,868	
74,285	Bank Charges	69,264	
3,794	Postage and Courier	146	
1,30,607	Cleaning Charges	96,169	
8,000	Auditors' Remuneration	8,000	
-	Legal Expenses	7,250	
1,23,635	Repairs and Maintenance	1,58,649	
1,99,812	Rent and Society Charges	2,15,217	
78,25,409			77,19,329
72,484	Tea expense	57,120	
37,735	Gratuity Paid	23,175	
2,13,200	Security Charges	2,40,000	
70,969	ESIC , PF & PT Contribution	77,117	
72,242	Depreciation	56,331	
10,26,411	Professional Charges (DOCTORS)	11,28,420	
22,500	Professional Fees	91,000	
90,780	Interest on late payments of GST and TDS	-	
25,874	Diwali Expenses	-	
22,248	Internet charges	17,048	
16,54,443			16,90,210
39,14,748	Surplus /(Deficit) for the Year		47,20,103
2,22,65,865	Total		2,21,53,134

For **V G V S & Co.**

Chartered Accountants

Firm Registration Number : 163156W

Sd/-

VINAY G.

Partner

Membership No. 140877

Sd/-

S. Rajasekharan Nair

President

Sd/-

A. R. Devadas

Hon. Secretary

Sd/-

K. Devadas

Vice President

Sd/-

T. A. Sashi

Hon. Jt. Secretary

Sd/-

M. V. Ravi

Hon. Treasurer

Mumbai,
23rd August 2025.

AYURVEDIC DISPENSARY

FOR THE YEAR ENDED 31ST MARCH 2025

2022-23 Rupees	INCOME	Rupees	2023-24 Rupees
1,19,41,372 (24,866)	Sales Less : Refunds	1,11,09,541 24,445	1,10,85,096
1,19,16,506			
92,12,623	Ayurvedic Health Care Centre Revenue	85,47,720	
1,44,000	Rent and Service Charges	11,00,000	
53,711	Interest on Savings Accounts	59,633	
9,26,148	Interest on Fixed Deposit	12,99,418	1,10,68,038
12,877	Interest on Recurring Deposit	61,267	
1,03,49,359			
2,22,65,865	Total		2,21,53,134

For **THE BOMBAY KERALEEYA SAMAJ**

Governing Body Members

C. P. Haridas Sd/-

Satish V. Pillai *Sd/-*

R. V. Venugopalan *Sd/-*

Manikandan Nair *Sd/-*

M. Jayaraman Sd/-

Alben Kumar *Sd/-*

Harikumar Kurup Sd/-

Jyothirmayee P. *Sd/-*

Manikandan Nair *Sd/-*

THE BOMBAY KERALEEYA SAMAJ
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

NOTE 1 - IMMOVABLE PROPERTIES

PARTICULARS	RATE (%)	GROSS BLOCK				DEPRECIATION / AMORTISATION				NET BLOCK	
		As at 01-Apr-24	Additions During the year	Deductions	As at 31-Mar-25	Upto 01-Apr-24	For the year	On deductions	Upto 31-Mar-25	As at 31-Mar-25	As at 31-Mar-24
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Leasehold Land at Kharghar - Samaj		15,00,000		-	15,00,000	-	-	-	-	15,00,000	15,00,000
Leasehold Land at Matunga - Samaj	11	9		-	9	9	-	-	9	1	1
Flats - Samaj	5	2,61,831	-	-	2,61,831	2,32,440	1,470.00	-	2,33,910	27,921	29,391
Kerala Bhavanam - Samaj	5	1,01,98,498	-	-	1,01,98,498	59,34,299	2,13,210.00	-	61,47,509	40,50,989	42,64,199
Total		1,19,60,338	-	-	1,19,60,338	61,66,748	2,14,680.00	-	63,81,428	55,78,911	57,93,590

NOTE 1 - Intangible Asset

PARTICULARS	RATE (%)	GROSS BLOCK				DEPRECIATION / AMORTISATION				NET BLOCK	
		As at 01-Apr-24	Additions During the year	Deductions	As at 31-Mar-25	Upto 01-Apr-24	For the year	On deductions	Upto 31-Mar-25	As at 31-Mar-25	As at 31-Mar-24
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
BKS Matrimony Website	40		-	-	-		-	-	-	-	-
Kettu Thali with Logo - Trade Mark	40		-	-	-		-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	(1)

THE BOMBAY KERALEEYA SAMAJ
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

NOTE 2 - MOVABLE PROPERTIES

PARTICULARS	RATE (%)	GROSS BLOCK			DEPRECIATION / AMORTISATION			NET BLOCK	
		As at 01-Apr-24 Rupees	Additions Rupees	As at 31-Mar-25 Rupees	Upto 01-Apr-25 Rupees	For the year Rupees	Upto 31-Mar-25 Rupees	As at 31-Mar-25 Rupees	As at 31-Mar-24 Rupees
Furniture - Samaj	10	6,50,120	-	6,50,120	3,83,406	26,671.00	4,10,077	2,40,042	2,66,714
Furniture - Dispensary	10	5,00,437	-	5,00,437	4,33,955	6,648.00	4,40,603	59,834	66,482
Computer - Dispensary	40	1,69,771		1,69,771	1,68,745	410.00	1,69,155	616	1,026
Computer - Samaj	40	1,24,462	-	1,24,462	1,23,599	345.00	1,23,944	517	862
Airconditioner - Samaj	15	48,958	-	48,958	35,996	6,242.00	42,238	6,719	41,614
Equipments - Dispensary	15	3,61,758	-	3,61,758	2,60,486	15,191.00	2,75,677	86,082	1,01,273
DVD Player - Dispensary	15	9,400	-	9,400	8,353	157.00	8,510	890	1,047
Fridge - Chembur& Goregaon (Samsung) - Dispensary	10	25,932		25,932	2,594	2,334.00	4,928	21,004	23,338
Iron Racks - Chembur (Dispensary)	10	30,500		30,500	3,050	2,745.00	5,795	24,705	27,450
Washing Machine - Dispensary	10	25,424		25,424	2,542	2,288.00	4,830	20,594	22,882
Fans - Samaj	15	11,350	-	11,350	9,977	206.00	10,183	1,167	1,373
Telephone Instrument - Dispensary	15	40,496		40,496	33,408	1,063.00	34,471	6,025	7,088
Cots - Samaj	15	27,582		27,582	21,206	956.00	22,162	5,420	6,376
Home Theatre - Samaj	15	9,990	-	9,990	8,168	273.00	8,441	1,548	1,821
Sundry Assets - Samaj	15	34,905		34,905	30,651	638.00	31,289	3,616	4,254
Printer - Samaj	40	15,000	-	15,000	14,978	9.00	14,987	13	22
Gas Pipe Line - Samaj	15	6,635	-	6,635	4,652	297.00	4,949	1,686	1,983
Camera and Lens - Samaj	15	3,750	-	3,750	2,336	212.00	2,548	1,202	1,414
Camera and Lens - Dispensary	15	3,750	-	3,750	2,336	212.00	2,548	1,202	1,414
Geyser - Dispensary	80	2,734	-	2,734	2,734	-	2,734	-	(0)
Tally -ERP Software-Dispensary	40	49,000	-	49,000	44,315	1,874.00	46,189	2,811	4,685
Telephone Instrument - Samaj	15	2,394	-	2,394	1,221	176.00	1,397	997	1,173
Secuity Cabin- Samaj	15	31,300	-	31,300	16,357	2,241.00	18,598	12,702	14,943
Bunker Bed- Samaj	15	16,940		16,940	4,701	1,836.00	6,537	10,403	12,239
Induction Cooker- Samaj	40	2,000		2,000	1,280	288.00	1,568	432	720
CCTV addition (Led Screen) - Samaj	15	16,907		16,907	2,536	2,156.00	4,692	12,215	14,371
CCTV Camera - Dispensary	15	2,76,600	-	2,76,600	1,20,549	23,408.00	1,43,957	1,32,642	1,56,050
Total		24,98,095	-	24,98,095	17,44,132	98,876.00	18,43,008	6,55,084	7,82,613

THE BOMBAY KERALEEYA SAMAJ
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

Note 3: Expenses on Objects of The Samaj

Previous Year Rupees	Particulars	Current Year Rupees
7,36,021	Onam Celebration Expenses	8,57,977
3,385	Republic Day Expenses	1,614
6,29,671	Education Expenses	6,67,044
69,571	Charity Expenses	1,35,117
-	Medical Aid	50,000
2,096	Women's Day Celebrations	13,311
1,62,401	Kaikottikkali Competition Expense	7,035
9,688	Akshara Shlokam Expenses	8,769
2,275	Independence Day	2,230
450	Yoga Day Expenses	4,349
95,956	Sports Expenses	1,17,465
50	Members Identity cards	460
35,031	Vishnu Programme Expenses	59,823
2,59,703	Marriage Meet Expenses	81,054
23,310	Pooja Expenses	14,636
-	Remuneration	2,33,071
720	Bhavageethangal Expense	-
59,285	Cloth Distribution Expense	-
1,250	Diwali Expense	20,315
66,000	Food for Cancer Patient's	94,000
-	Sangeetha Vedi	42,032
28,500	Sound System & Decoration Charges	30,000
3,635	Thiruvathira	-
8,000	Poor Feeding Expenses	8,000
7,500	Poor Feeding Expenses	8,000
21,96,998	Total	24,48,302

THE BOMBAY KERALEEYA SAMAJ

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

TRUST OVERVIEW

The Bombay Keraleeeya Samaj ('the Trust') is a Public Charitable Trust, registered under the provisions of the Bombay Public Trusts Act and domiciled in Maharashtra, India. It has its registered office in Kerala Bhavanam, 16A, K A Subramaniam Road, Matunga, Mumbai, Maharashtra, India – 400 019. The objects of the Trust are, inter alia,:

1. To start and maintain institutions for charitable purpose, viz, relief of the poor, education, medical relief, cultural and sports activities;
2. To publish newspapers and magazines of literary nature;
3. To propagate Kerala system of Ayurveda; and
4. To propagate any object of general public utility.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1 Method of Accounting

These financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles (Indian GAAP), under materiality concept, prudence concept and historical cost convention, following the double entry system of accounting and the fundamental accounting assumptions of going concern, accrual and consistency, except where specified otherwise. Indian GAAP comprises Accounting Standards issued by The Institute of Chartered Accountants of India and the relevant provisions of The Bombay Public Trusts Act, 1950. In addition, the Guidance Notes issued by the Institute of Chartered Accountants of India (ICAI) have also been complied with, wherever required. Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. The disclosure requirements, if any, with respect to items in the Balance Sheet and Statement of Income and Expenditure are presented by way of explanatory information forming part of the financial statements along with the other information required to be disclosed under the accounting standards.

2 Use of Estimates

The preparation and presentation of the financial statements in conformity with the Indian GAAP requires the management to make estimates, judgements and assumptions that affect the application of accounting policies and reported amount of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Such estimates and assumptions are based on management's best evaluation of relevant facts, circumstances, actions and other factors, including expectations of future events that may have a financial impact on the Trust, as on the date of financial statements and that are believed to be reasonable under the circumstances. The actual results may diverge from these estimates. Further, appropriate changes in estimates are made as the management becomes aware of the changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the explanatory information.

3 Currency for measurement and presentation of transactions

Items included in the financial statements are measured using the currency of the primary economic environment in which the Trust operates. This currency is termed as the functional currency which in the case of the Trust is the Indian Rupees. The presentation currency of the Trust is also the Indian Rupees.

4 Revenue Recognition

Revenue is recognized on grounds of prudence to the extent that it is probable that the economic benefits will flow to the Trust and the revenue is reliably measurable. Any Advance received is reported as such until all conditions for revenue recognition are met.

Sales are recognized at the time of transfer of significant risks and rewards of ownership to the customer which coincides with the delivery of the goods to the customer and when the Trust retains neither continuing

managerial involvement to the degree usually associated with ownership nor effective control over the goods sold. Sales measured in the books of accounts are net of goods and services tax.

AHCC income, rental income, service charges, hire charges, advertisement, subscription, walking race receipts and registration fees are all recognized as revenue on completed service contract method.

Donations, education income, membership fees and library income are recognized as revenue when the same is received.

Interest income is accrued on a time basis by reference to the principal outstanding.

5 Inventories

Inventories are as per the physical verification conducted by the management at the end of the financial year and are valued at lower of actual cost and net realizable value. The actual cost of these items of inventory comprises of cost of purchase and other incidental costs incurred to bring them to their present location and condition, excluding discounts and goods and services tax. The cost formula applied is first in first out. Net realizable value is estimated selling price in ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Assessment of net realizable value is made in each subsequent period and when the circumstances that previously caused inventories to be written down below cost no longer exist or when there is clear evidence of an increase in net realizable value because of changed economic circumstances, the write down, if any, in the past period is reversed to the extent of the original amount written down so that the resultant carrying amount is the lower of the cost and the revised net realizable value.

6 Exceptional Items

When items of income and expense within income and expenditure from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the Trust for the period, the nature and amount of such material items are disclosed separately as exceptional items.

7 Surplus / Deficit in the Income and Expenditure Account

Surplus / Deficit in the Income and Expenditure Account represent the Trust's net earnings which could be positive or negative depending upon the operations undertaken during the year.

8 Property, Plant and Equipment and Intangible Assets

Property, plant and equipments and intangible assets are recognized when it is probable that future economic benefits associated with the item will flow to the Trust and the cost of the item can be measured reliably. An expenditure is regarded as an intangible asset if such expenditure give rise to an identifiable non-monetary resource without physical substance controlled by the group as a result of past events which is expected to result in future economic benefits in the form of either of higher cash inflows or lower cash outflows over the useful life of the resource and such resource is held for use in the production or supply of goods or services, for rental to others, or for administrative purposes the cost of the item can be measured reliably. Property, plant and equipments and intangible assets are stated at cost less accumulated depreciation and impairment, if any. Their cost includes all costs incidental to the acquisition, including freight, finance costs and other incidental costs incurred so as to bring them to their working condition and up to the date the same are ready for use as intended by the management. They are measured at net of duties and taxes for which credits are availed and net of donations received towards purchase of property, plant and equipment and intangible assets. Any property, plant and equipment received as donation is accounted in the books of accounts at a nominal value of Rupee 1/-.

The asset's useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period, on the basis of anticipated future events, which may affect their useful life, such as changes in technology, with the effect of any changes in estimate being accounted for on a prospective basis.

Where cost of a part of property, plant and equipment or a intangible asset is significant to the total cost of property, plant and equipment and intangible asset and useful life of that part is different from the useful life of the remaining property, plant and equipment and intangible asset, the useful life of that part is determined separately and that part is depreciated separately, else the same is accounted as a part of the existing property, plant and equipment and intangible asset to which it pertains and is depreciated over the remaining useful life of the said existing property, plant and equipment and intangible asset. The determination as to whether a part of a property, plant and equipment and intangible asset is significant is done on the basis of a careful assessment of the facts and circumstances which includes determining the threshold value to identify which property, plant and equipment and intangible asset requires such treatment and the threshold value in percentage of cost of part to the total cost of the property, plant and equipment and intangible asset.

Advances paid towards the acquisition of property, plant and equipments and intangible assets outstanding at each Balance Sheet date is classified as capital advances and the cost of assets not put to use before such date are disclosed under capital work in progress. Subsequent expenditures relating to property, plant and equipments and intangible assets are capitalized only when it is probable that future economic benefits associated with these will flow to the Trust and the cost of the item can be measured reliably. Repairs and maintenance costs are recognized in the Income and Expenditure Account when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Income and Expenditure Account. An asset is retired when no future economic benefits are expected from its use and subsequent disposal.

9 Depreciation

Depreciation on property, plant and equipments commences when the assets are ready for their intended use and has been provided on Written Down Value Method at the rates mentioned in the notes.

Any addition or extension to an existing asset which is of a capital nature and which becomes an integral part of the existing asset is depreciated at the rate which is applied to the existing asset. Depreciation on additions / deletions / retirements during the period is provided in the manner provided in The Income Tax Act, 1961. Assets held for sale are not depreciated.

10 Investments

Assets held to earn income and / or capital appreciation are classified as investments. Investments are measured and reported at its cost including related transaction costs and, where applicable, borrowing costs. Subsequent expenditure is capitalized to the investments' carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Trust and the cost can be measured reliably. An investment is classified as a current investment if it is, by its nature, readily realizable and is intended to be held for not more than one year from the date on which such investment is made, else it is classified as a long-term investment. They are reflected at net of diminution in their value as at the Balance Sheet date in case of current investments and net of permanent diminution in their value as at the balance sheet date in case of long-term investments. An investment is de-recognized upon disposal or when the investment is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on de recognition of investments is recognized in the Statement of Income and Expenditure in the same period.

11 Impairment of Assets

The Trust assesses whether there is any indication that an asset may be impaired whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If any such indication exists, the Trust estimates the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) of the asset, unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit to which the asset belongs. If such recoverable amount of the asset, or recoverable amount of cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of Income and Expenditure. If there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed. An impairment loss is reversed only to the extent that the carrying amount of the assets does not exceed the net book value that would have been determined (net of any accumulated depreciation), if no impairment loss has been recognized in prior periods and the difference is recognized in the Statement of Income and Expenditure.

The disclosure requirement of paragraph 121(g) of Accounting Standard 28 'Impairment of Assets' issued by The Institute of Chartered Accountants of India, however, is not applicable as the Trust is a Level II Enterprise (as per the criteria announced by the said Institute for classification of non corporate entities) and has chosen to measure value in use as per proviso to paragraph 4.2 of the said Standard, consequent to which relaxation from such disclosure is available there under.

12 Cash and Bank Balances

Cash and Bank Balances in the balance sheet are basically cash and cash equivalents comprising of cash in hand, demand deposits held at call with banks and financial institutions that are unrestricted for withdrawal and usage and highly liquid investments that have a short maturity of three months or less from the date of

acquisition which are readily convertible to known amounts of cash and are subject to an insignificant risk of change in value.

13 Employee Benefits

i Short term employee benefits -

All employee benefits payable within twelve months of rendering the service are classified as short term benefits. Such benefits include salaries, wages, bonus, short term compensated absences, awards, ex-gratia, performance pay etc. and the same are recognized in the period in which the employee renders the related services and measured at undiscounted amounts paid or expected to be paid when the liabilities are settled.

ii Defined contribution plans -

Contributions payable to the Employees' Provident Fund is charged to the Income and Expenditure Account during the year.

iii Defined benefits plans -

As per Accounting Standard 15 'Employee Benefits', issued by the Institute of Chartered Accountants of India, the Trust is required to provide for liability in respect of post employment benefits, viz. gratuity and leave encashment. The Trust follows the practice of providing for gratuity on the presumption that all the employees retire on the last date of the financial year. However, leave encashment is charged to the income and expenditure account on cash basis. The effect of non-provision for leave encashment is not ascertained and not quantified in the books of accounts.

14 Lease

An arrangement is or contains a lease if fulfillment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement. A lease is classified into operating and financial lease at the inception of the lease. Lease of property, plant and equipment where the lessee has substantially all the risks and rewards of ownership is classified as financial lease. Lease in which a significant portion of the risks and rewards of ownership are not transferred to the lessee is classified as operating lease.

The disclosure requirement of paragraphs 22(c), 22(e), 22(f), 25(a), 25(b), 25(e), 37(a), 37(f), 46(b) and 46(d) of Accounting Standard 19 'Leases' issued by The Institute of Chartered Accountants of India, is also not applicable as the Trust is a Level II Enterprise (as per the criteria announced by the said Institute for classification of non corporate entities), for which relaxation from such disclosure is available there under.

15 Income Taxes

Income tax comprises of current tax.

Current tax is based on the tax liability computed, after considering tax allowances and exemptions from taxable surplus in accordance with The Income Tax Act, 1961 and the applicable tax rates that have been enacted or substantively enacted by the Balance Sheet date. Taxable surplus may differ from surplus or deficit as reported in the Income and Expenditure Account because of items of income or expense that are taxable or deductible in other periods and items that are never taxable or deductible.

The Trust is registered with the Income Tax Department under Section 12AA of The Income Tax Act, 1961. Consequently, current tax provision for current period is not made in the books of accounts after considering exemption of Surplus in the Statement of Income and Expenditure under Section 11 of The Income Tax Act, 1961. Further, the Trust has been recognized under section 80G of the Income Tax Act, 1961.

16 Provisions, Contingent Liabilities and Contingent Assets

A Provision is recognized when there is present legal or constructive obligation as result of past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date, taking into account the risks and uncertainties surrounding the obligation. Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events, whose existence would be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust. A contingent liability also arises where a liability cannot be recognized because it cannot be measured reliably. Contingent liabilities are not recognized but disclosed by way of explanatory information forming part of the financial statements.

Contingent Assets are neither recognized nor disclosed.

The disclosure requirement of paragraphs 66 and 67 of Accounting Standard 29 'Provisions, Contingent Liabilities and Contingent Assets' issued by the the Institute of Chartered Accountants of India, is also not applicable as the Trust is a Level II Enterprise (as per the criteria announced by the said Institute for classification of non corporate entities), for which relaxation from such disclosure is available there under.

EXPLANATORY INFORMATION FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2025

1 Cash Flow Statement

The disclosure requirement of Accounting Standard 3 'Cash Flow Statements' issued by The Institute of Chartered Accountants of India is not applicable as the Trust is a Level II Enterprise (as per the criteria announced by the said Institute for classification of non corporate entities), for which relaxation from such disclosure is available there under.

2 Events Occurring after the Balance Sheet Date

There were no significant adjusting events that occurred after the balance sheet date that require reporting under Accounting Standard 4 'Events Occurring after the Balance Sheet Date' issued by The Institute of Chartered Accountants of India.

3 Contractual Commitments

The Trust does not have any contractual commitments within the meaning of Accounting Standard 10 'Property, Plant and Equipment' issued by The Institute of Chartered Accountants of India.

4 Investments and Interest Thereon

All investments are long term in nature as per the definition of long term investment in Accounting Standard 13 'Accounting for Investments', issued by The Institute of Chartered Accountants of India. Likewise, the entire amount of interest recognized as income in the income and expenditure account is from investment in long term investments.

5 Segment Reporting

The disclosure requirement of Accounting Standard 17 'Segment Reporting' issued by The Institute of Chartered Accountants of India is not applicable as the Trust is a Level II Enterprise (as per the criteria announced by the said Institute for classification of non corporate entities), for which relaxation from such disclosure is available there under.

6 Related Party Disclosures

The disclosure requirement of Accounting Standard 18 'Related Party Disclosures' issued by The Institute of Chartered Accountants of India is applicable but the Trust does not have any reportable related party relationships and related party transactions.

7 Leases

As per Accounting Standard 19, 'Leases', issued by The Institute of Chartered Accountants of India, which requires disclosure of specified details of lease transactions, two of the facilities from where the Trust runs its operations, viz the facilities at Dadar and Chembur, are co-owned by the Trust under the 'pagdi' system. The Trust has also offered its facilities at Matunga and Mulund under operating lease arrangements for 33 months from the date of inception and is renewable at the end of the lease period on agreed terms. There are no restrictive covenants in these lease arrangements.

8 Contingent Liabilities

9 There are no contingent liabilities other than those disclosed in the financial statements.

10 Disclosures under The Micro, Small and Medium Enterprises Development Act, 2006

The Micro, Small and Medium Enterprises Development Act, 2006, requires specified disclosures to be made in the annual financial statements of the buyer wherever such financial statements are required to be audited under any law. However, the Trust is in the process of identifying and compiling information required under the Act. Consequently, the relevant information required as per the Act cannot be disclosed in the financial statements for the current period.

11 Contribution under The Bombay Public Trusts Act, 1950

In view of the Order of the Honorable Mumbai High Court, passed on September 25, 2009, in Public Interest Litigation 40 of 2007 read with Writ Petition 1864 of 2007, granting a stay on collection of contribution by the Office of the Charity Commissioner from charitable trusts across Maharashtra, no provision has been considered in the accounts thereof. Contribution payable will be accounted for as and when paid.

12 Disclosures under Schedule VIII to The Bombay Public Trusts Act, 1950

No market value can be attributed to the investments as on the balance sheet date since the investments of the Trust are not trade able in the market. Further, there are no investments in concerns in which the trustees are interested.

13 Funds represented by Investments

The funds reflected in the liability side of the balance sheet to the tune of Rs. 2,40,39,993/- are represented by investment in fixed deposit accounts in bank to an equivalent extent, which is disclosed in the asset side of the balance sheet.

14 External Confirmations

The balances of debtors, creditors, advances, deposits, if any, are subject to external confirmations and consequent adjustments, if so required.

15 Physical Cash Verification

Cash on hand, as at March 31, 2025 was physically verified by the Management and a certificate in respect of such verification has been duly furnished to the Auditors.

16 Comparatives

Previous period's figures have been recast/restated/regrouped/rearranged/reclassified, wherever appropriate and, if any, to conform to classification of current period.

17 Rounding Off

All figures disclosed in the financial statements and notes have been rounded off to the nearest rupee.
As per our report attached

As per our report attached

For V G V S & Co.

Chartered Accountants

Firm Registration Number: 163156W

For THE BOMBAY KERALEEYA SAMAJ

Vinay G.

Partner

Membership Number: 140877

Rajasekharan Nair

President

K. Devadas

Vice President

A. R. Devadas

Hon. Secretary

T. A. Sashi

Hon. Jt. Secretary

M. V. Ravi

Hon. Treasurer

C. P. Haridas

R. V. Venugopalan

Governing Body Members

M. Jayaraman

Harikumar Kurup

M. K. Balakrishnan

Governing Body Members

Satish V. Pillai

Place of Signature: Mumbai,
Date : August 21, 2025.

Manikandan Nair

Alben Kumar

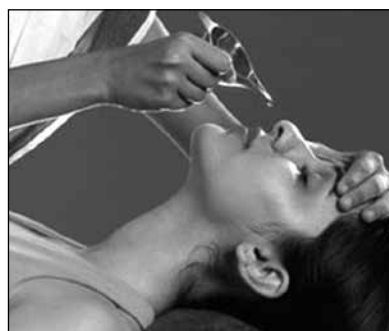
Governing Body Members

Jyothirmayee P.

THE BOMBAY KERALEEYA SAMAJ

"Kerala Bhavanam", 16-A, K. A. Subramanian Road, Matunga, Mumbai 400 019.

We follow traditional Kerala system of Ayurvedic Treatment practices. All the treatments like pizhichil, njvarakizhi, dhara and panchakarma therapies like vasti, nasyam, virechanam, etc. are done by well trained and experienced therapists under the guidance of experienced Ayurvedic Physicians.



MATUNGA

KERALA BHAVANAM,
16-A, K. A. Subramaniam Road,
Mumbai 400 019.
Tel.: 24012366 / 24024280
Morning 9.00 am to 7.00 pm
Mob.: 8369349828 • Monday Holiday

CHEMBUR

Natraj Building, 2nd Fr.,
Mumbai 400 071.
Tel.: 2528 3405, 9867238860
Mor. 9.30 am to 1.30 pm
Evening 2.30 pm to 6.30 pm
Monday Holiday

GOREGAON

Madhuban, Swami
Vivekanand Rd., Mumbai-62.
Mob.: 84336 08863
Mor. 9.30 am to 1.30 pm
Evening 2.30 pm to 6.30 pm
Monday Holiday

**EXCLUSIVE DEALERS FOR KOTTAKKAL ARYA VAIDYA SALA &
Ashtavaidyan Thaikkattu Mooss Vaidyaratnam Oushadhasala, Thaikkattusseri, Thrissur**

MEDICINES AVAILABLE AT ALL OUR BRANCHES

CONSULTATION FREE

MERIT SCHOLARSHIP

Following Merit Scholarship will be awarded to the Children of Samaj Members

SSC			1st	2nd	3rd
HSC	1.	SCIENCE	1st	2nd	3rd
	2.	ARTS	1st	2nd	3rd
	3.	COMMERCE	1st	2nd	3rd

Members are requested to send attested copies of SSC /HSC Mark Sheet of the respective examination held in March/April 2025 to the Samaj on or before 10th September 2025 so as to enable us to finalize the awards.

Following classes are conducted by THE BOMBAY KERALEEYA SAMAJ

- Bharat Natyam Class under the Guidance of late Dr. Kanaka Rele's disciple Smt. Swapna, Kalwikatte, Nalanda Dance Reaserch Centre, Mumbai.
- Kathak Dance Class under the guidance of Dr. Rupali Desai, Kathak Nithyalankar from Akhil Bharathiya Gandarva Mahavidyalaya.
- Yoga Class under the guidance of Dr. Varsha Maniar.

NOTICE

*Please update your **E-mail Id, Address and Whatsapp Number** in the Samaj record.*

INVITATION

*All members are invited along with their family on the occasion of the **ONAM Celebration** to be held on **Sunday, 14th September 2025**, from **9.30 a.m. onwards** at **Shree Manav Seva Sangh, Sion Main Road, Sion (W) Mumbai 400 022**. A grand feast will be served as part of the celebrations. All are requested to collect the coupon from **The Bombay Keraleeya Samaj Office** well in advance.*



Onam Celebration Programme held on 22 September 2024, at Manava Seva Sngh, Sion



*Vishu Celebration Programme held on 12 April 2025,
at Navathi Memorial Hall, Kerala Bhavanam, Matunga*

Book-Post

To

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THE BOMBAY KERALEEYA SAMAJ

"KERALA BHAVANAM",

16-A, K.A.Subramaniam Road, Matunga, Mumbai 400 019.

Tel.: 2401 2366 / 2402 4280 • Mob.: 83693 49828

E-mail: bksamaj@gmail.com • Website : www.bksmumbai.org