Arockiasamy & Charles
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SAKTHI, MADURAI

Report on the Financial Statements

We have audited the accompanying financial statements of **SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003** which comprise the Balance Sheet as at 31 March 2025, & the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the Society in accordance with the Accounting Standards issued by The ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

AROCKIYASAMY & CHARLES
E7, VARAPRADHA VASUDHARA ANGALPURAM MADURAI 625 003
CHARTERED ACCOUNTANTS

In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

i. in the case of the balance sheet, of the state of affairs of the Society as at 31 March 2025;

ii. in the case of the statement of Income and Expenditure, Excess of the Income for the year ended on that date;

Note : The accompanying financial statements for the year ended 31st March 2025 have been prepared by the management in the earlier format that was customarily followed in prior years. This is in deviation from the revised format recommended under the Guidance Note on the Revised Format of Financial Statements for Non-Corporate Entities issued by the Institute of Chartered Accountants of India (ICAI), which is applicable from 1st April 2025. Such financial statements, as reported by the management, have been the basis for our audit and expression of opinion. While the financial data presented is materially correct and auditable, the format of presentation does not conform to the revised structure prescribed under the ICAI Guidance Note. Accordingly, our opinion is expressed subject to the continued use of the earlier format of financial statements.

For Arockiasamy & Charles
Firm Registration Number : 018079S
Chartered Accountants

AROCKIASAMY & CHARLES CHARTERED ACCOUNTANTS

P.Arockiasamy

P.Arockiasamy
Partner
Membership No.018348
UDIN : 25018348BMOIGT3381

Place : Madurai
Date : 25.08.2025

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.

BALANCE SHEET AS AT MARCH 31,2025

LIABILITIES	**Schedule**		**As at March 31,2025 Rs.**
General Fund	1		55,495,849
Children's Savings Fund	2		160,771
Vidiyal Child Rights Movement	3		528,736
Staff Revolving Fund	4		594,946
Staff Welfare Fund	5		2,065,833
Salary Payable	6		150,252
TDS Payable	7		612
Revolving Fund Payable - Sakthi Vidiyal Shelter Home			200
Total			**58,997,199**
ASSETS			
Fixed Assets	8		30,184,188
Fixed Deposits	9		23,003,817
Endowment Fund Investments	10		1,702,636
Staff Loan - Advance	11		395,000
House Rent Advances	12		165,000
Deposits			11,000
TDS on Interest - Receivable	13		146,223
Fixed Deposit Interest Accrued	14		1,275,583
Closing Balance	15		
Cash in Hand		-	
Cash at Bank		2,113,752	2,113,752
Total			**58,997,199**

This is the Balance Sheet referred to in our report of even date

For Arockiasamy & Charles

Firm Registration Number : 018079S

Chartered Accountants

P.Arockiasamy

Partner

Membership No.018348

UDIN : 25018348BMOIGT3381

Place : Madurai

Date : 25.08.2025

President

Secretary

Treasurer

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

Receipts	Schedule	Rs.	Rs.	Rs.
Opening Balance	16			
Cash in Hand			857	
Cash at Bank			708,127	708,984
Foreign Contribuiton Received from				
New Dawn India - UK			8,210,080	
DASRA -Rebuild India Fund			1,023,852	9,233,932
Grant Received from				
Azim Premji Philanthropic initiatives (Pvt Ltd.)			4,932,000	
Department of Social Defence			3,091,857	
Childline India Foundation			666,103	8,689,960
Donations, Contributions & Other Receipts	17			651,763
Bank Interest	18			1,754,765
Sale of Old Assets				
FC Account				
Sale of Assets	19			3,432
Salary Payable- Vidiyal Shelter Home				371,879
Vidiyal Child Rights Movement	28			101,073
Staff Revolving Fund	29			96,566
Staff Welfare Fund	30			318,730
Staff Welare Fund Loan Refund	31			255,000
Children Saving Fund	32			42,325
Fixed Deposits Matured	33			25,777,795
TDS Collected	34			15,163
Revolving Fund Payable - Sakthi Vidiyal Shelter Home				200
Income Tax Refund				271,913
Refund of Advance - Subramaniyapuram Child Education Centre				20,000
				48,313,480

For Arockiasamy & Charles
Firm Registration Number : 018079S
Chartered Accountants

P.Arockiasamy
Partner
Membership No.018348
UDIN : 25018348BMOIGT3381

Place : Madurai
Date : 25.08.2025

President

Secretary

Treasurer

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

Payments	Schedule	Rs.	Rs.
Community Empowerment Programme	20		423,749
Integrated Child Rights Implementation Programme.	21		6,218,158
DASRA -Rebuild India Fund	22		513,039
Administrative Expenses	23		1,160,458
Child Participation for Child Rights Protection (CPCRP) Project	24		4,928,253
Local Account - Expenses	25		2,215,334
Sakthi Vidiyal Shelter Home	26		3,507,754
Capital Expenditure	27		628,389
Salary Payable- Sakthi Vidiyal Shelter Home			370,594
Vidiyal Child Rights Movement	28		103,100
Staff Revolving Fund - Refund	29		50,600
Staff Welfare Fund	30		-
Staff Welfare Fund Loan	31		500,000
Children's Savings	32		29,800
Fixed Deposits Invested	33		24,810,082
TDS Remitted	34		14,551
TDS on FD Interest			146,223
Fixed Deposit Interest Accrued			509,644
Rent Advance			
Foreign Contribution Account			
Vallananthapuram Child Education Centre		20,000	
Subramaniyapuram Child Education Centre		30,000	
CPCRP Project (Local)			
Dr.Kabir Nagar		10,000	
Valayankulam Colony - Child Education Centre		10,000	70,000
Closing Balance	15		
Cash in Hand		-	
Cash at Bank		2,113,752	2,113,752
			48,313,480

For Arockiasamy & Charles

Firm Registration Number : 018079S

Chartered Accountants

0

P.Arockiasamy

Partner

Membership No.018348

UDIN : 25018348BMOIGT3381

Place : Madurai

Date : 25.08.2025

President

Secretary

Treasurer

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31,2025

Income	Schedule	Rs.	Year Ended March 31,2025 Rs.
Foreign Contribuiton Received from			
New Dawn India - UK		8,210,080	
DASRA -Rebuild India Fund		1,023,852	9,233,932
Grant Received from			
Azim Premji Philanthropic initiatives (Pvt Ltd.)		4,932,000	
Department of Social Defence		3,091,857	
Childline India Foundation		666,103	8,689,960
Donations, Contributions & Other Receipts	17		651,763
Bank Interest	18		1,754,765
			20,330,420
Expenditure			
Community Empowerment Programme	20		423,749
Integrated Child Rights Implementation Programme.	21		6,218,158
DASRA -Rebuild India Fund	22		513,039
Administrative Expenses	23		1,160,458
Child Participation for Child Rights Protection (CPCRP) Project	24		4,928,253
Local Account - Expenses	25		2,215,334
Sakthi Vidiyal Shelter Home	26		3,507,754
Loss on Sale of Assets			29,837
			18,996,582
Excess of Income Over Expenditure			**1,333,838**

This is the Income and Expenditure referred to in our report of even date

For Arockiasamy & Charles
Firm Registration Number : 018079S
Chartered Accountants

P.Arockiasamy
Partner
Membership No.018348
UDIN : 25018348BMOIGT3381

Place : Madurai
Date : 25.08.2025

Presic | Secretary | Treasurer

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULE FORMING PART OF BALANCE SHEET
Schedule -8 Fixed Assets

SL. No.	Particulars	Balance as on 01.04.2024	Additions During the Year	Sold / Damaged During the year	Balance as on 31.03.2025
	Furnitures & Equipments				
1	Name Board	23,400			23,400
2	Furniture & Fittings	229,753	17,296		247,049
3	Plate Rack Stand	40,710			40,710
4	Shed	32,992			32,992
5	Computer Room Furnishing	28,700			28,700
6	Cupboard	90,056			90,056
7	Stone Bench	41,050			41,050
8	Fire Equipment	7,771			7,771
9	Montessori Equipments	59,013			59,013
10	CCTV Camera @Main Center	30,645			30,645
11	Inverter	80,800			80,800
12	Kitchen Equipments	33,269		33,269	(0)
13	Television	35,200			35,200
14	Type Writer	1,500			1,500
15	Computer & Laptops	322,200			322,200
16	Laptops	94,200	70,300		164,500
17	Power System UPS - 1st floor	128,500			128,500
18	Mixer Grinder	3,400			3,400
19	Thermal Stove	52,000			52,000
20	Ceiling Fan at Kitchen	12,500			12,500
21	Sink	14,808			14,808
22	Airconditioner	58,600			58,600
23	Construction of Sound Proof Room	291,990			291,990
24	Equipments for Children	59,050			59,050
25	RO System	9,800			9,800
26	Swing	54,177			54,177
27	Samiyana Panthal		57,702		57,702
28	Mike		5,900		5,900
29	Saw Machine		7,499		7,499
	Sakthi Vidiyal Shelter Home (Local)				-
29	RO System	79,000			79,000
30	Camera	58,000			58,000
31	Ceiling Fans -15 No's	40,950			40,950
32	Furnitures	57,820			57,820
33	Musical Instruments	20,900			20,900
34	Incinerater	19,028			19,028
35	Sony LED TV (2 Nos.)	53,300			53,300
36	Portable Speaker	9,676			9,676
37	Projector	59,900			59,900
38	Refrigerator	80,700			80,700
39	Solar Street Lights	112,500			112,500
40	Chairs & Tables	148,077			148,077
41	Wash Basin, Sink, Cot, Etc.	342,584			342,584
42	Xerox Machine, HP Systems, UPS	117,250			117,250
43	Kitchen Construction @ Plot No.28	1,360,000			1,360,000
44	CCTV Camera at Shelter Home		54,150		54,150

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULE FORMING PART OF BALANCE SHEET
Schedule -8 Fixed Assets

SL. No.	Particulars	Balance as on 01.04.2024	Additions During the Year	Sold / Damaged During the year	Balance as on 31.03.2025
	Shelter Home				-
44	Ist Floor Bothroom Construction Work	49,235			49,235
45	Fencing Work at Plot No.30	34,065			34,065
46	Invertor at Muthupatti - Shelter Home	71,794			71,794
47	CCTV Camera at Shelter Home	31,200			31,200
48	Gas Stove	21,900			21,900
49	Tables for Board Room	7,812			7,812
50	Play Equipments	35,792			35,792
51	Tiles work	59,351			59,351
	Childline				-
52	Steal Cupboard	8,400			8,400
53	Camera	13,200			13,200
54	Computer & HP Laser Jet Printer	41,500			41,500
55	Portable Mike Set	6,720			6,720
	Main Center				-
56	Motor - Main Centre	40,385			40,385
57	Water Tank - Main Centre	9,300			9,300
58	Aluminium Partition Work	76,490			76,490
59	CCTV Camera for Digital Media Centre	42,425			42,425
60	Camera - Media Education Centre	127,000			127,000
61	Sound Proof Room	134,089			134,089
62	Electronic Tablets	29,800			29,800
63	Portable Speaker	29,200			29,200
64	Computers	215,700	77,500		293,200
65	Furnitures & Cupboards	121,235			121,235
	Local Account				-
66	Camera	21,100			21,100
67	Desktop Computer	24,500			24,500
	HP Printer	13,500			13,500
68	Mixy	4,500			4,500
69	Sound System	38,300			38,300
	Sewing Machine	10,000			10,000
70	Aircondition (LG)	34,400			34,400
71	Kitchen Construction @ Plot No.28	306,317			306,317

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULE FORMING PART OF BALANCE SHEET
Schedule -8 Fixed Assets

SL. No.	Particulars	Balance as on 01.04.2024	Additions During the Year	Sold / Damaged During the year	Balance as on 31.03.2025
	Child Participation for Child Rights Protection (CPCRP) Project				-
72	Laptops	101,200			101,200
73	Desktop Computer	31,850			31,850
74	Printer	16,950			16,950
75	Digital Camera	22,300			22,300
76	Furniture	14,750	161,542		176,292
	Buildings				-
	Plot No.21,22				-
1	Shelter home building	4,560,010			4,560,010
2	Building	623,403			623,403
3	Kennet Nagar Building Extension	3,743,795			3,743,795
4	Kennet Nagar Building Extension	579,289			579,289
5	Ist Floor Construction Work	1,170,191			1,170,191
6	Office Furnishing 21 Kennet Nagar	82,816			82,816
7	Security Shed	32,239			32,239
8	Visitors shed Construction	145,347			145,347
9	Fencing, Plot -41	19,550			19,550
10	Septic Tank - Plot No.41	74,842			74,842
11	Fencing, Plot -23	150,272			150,272
12	Main Gate @ Plot No 30		176,500		176,500
13	Fencing Work at Plot No.28 & 40	44,428			44,428
13	Borewell	138,839			138,839
14	Shed at Plot No.41	200,000			200,000
14	Submersible Motor at -41 Kennet Nagar	37,789			37,789
15	Submersible Motor at -Kitchen Block	20,000			20,000
15	Bus Library	100,000			100,000
	Vehicles				-
1	OMNI Van TN 58 AD 8393	321,295			321,295
2	XL 100 TN58 AP 0907	39,165			39,165
3	XL 100 TN58 AL 8751	36,753			36,753
4	Super Splendor - TN58 AQ9784	66,000			66,000
5	Jeep Bolero - TN 58 BB 7278	1,030,500			1,030,500
6	Van-Mahindra Cruzio-TN 58BL2301	2,032,488			2,032,488
	Land				-
1	Kennet Nagar -Plot No.21,22	335,952			335,952
2	Kennet Nagar, Plot No 20	201,250			201,250
3	Kennet Nagar - Plot No. 77	112,670			112,670
4	Kennet Nagar Plot No.28	484,665			484,665
5	Kennet Nagar,Plot No. 41	542,522			542,522
6	Kennet Nagar - Plot No. 23	247,150			247,150
7	Land at Kusavan Kundu	156,837			156,837
8	Kennet Nagar - Plot No. 30	3,080,384			3,080,384
9	Kennet Nagar -Plot No -40	2,936,599			2,936,599
		29,589,068	**628,389**	**33,269**	**30,184,188**

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.

SCHEDULES FORMING PART OF THE ACCOUNTS

		As at March 31, 2025 Rs.
Schedule - 1 General Fund		
Balance as on 01.04.2024	54,162,011	
Add : Excess of Income Over Expenditure	1,333,838	55,495,849
		55,495,849
Schedule - 2 Children's Savings Fund		
Balance as on 01.04.2024	148,246	
Add: Savings during the Year	42,325	
	190,571	
Less : Refund during the year	(29,800)	160,771
		160,771
Schedule - 3 Vidiyal Child Rights Movement		
Balance as on 01.04.2024	530,763	
Add : During the year	101,073	
	631,836	
Less : During the year	(103,100)	528,736
		528,736
Schedule - 4 Staff Revolving Fund		
Balance as on 01.04.2024	548,980	
Add : During the year	96,566	
	645,546	
Less : Payments During the year	(50,600)	594,946
		594,946
Schedule - 5 Staff Welfare Fund		
Balance as on 01.04.2024	1,747,103	
Add : During the year	318,730	
	2,065,833	
Less : During the year	-	2,065,833
		2,065,833
Schedule - 6 Salary Payable		
Balance as on 01.04.2024	148,967	
Add : During the year	371,879	
	520,846	
Less : Paid during the year	(370,594)	150,252
		150,252
Schedule - 7 TDS Payable		
Balance as on 01.04.2024	-	
Add: Collected during the year	15,163	
	15,163	
Less: Remitted during the year	(14,551)	612
		612

ARockiasamy's & Co... CHARTERED ACCOUNTANTS MADURAI 625 003

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.

SCHEDULES FORMING PART OF THE ACCOUNTS

			As at March 31, 2025
Schedule -9 Fixed Deposits			
Balance as on 01.04.2024		24,461,174	
Add : Invested during the Year		23,780,790	
		48,241,964	
Less : Matured during the year		(25,238,147)	23,003,817
			23,003,817
Schedule - 10 Endowment Fund Investments			
Balance as on 01.04.2024		1,212,992	
Add : Invested during the Year		1,029,292	
		2,242,284	
Less : Matured during the year		(539,648)	1,702,636
			1,702,636
Schedule -11 Staff Welfare Fund - Loan			
Balance as on 01.04.2024		150,000	
Add : During the year		500,000	
		650,000	
Less : Repaid during the year		(255,000)	395,000
			395,000
Schedule - 12 Rent Advance			
Balance as on 01.04.2024		115,000	
Add:			
Kabir Nagar - Child Education Centre	10,000		
Valayankulam Colony - Child Education Centre	10,000		
Vallananthapuram Child Education Centre	20,000		
Subramaniyapuram Child Education Centre	10,000	50,000	165,000
			165,000

AROCKIYASAMY & CHARLES CHARTERED ACCOUNTANTS MADURAI

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.

SCHEDULES FORMING PART OF THE ACCOUNTS

		As at March 31, 2025
Schedule - 13 TDS & TCS Receivable		
Balance as on 01.04.2024	271,913	
Add : During the year	146,223	
	418,136	
Less : Refund during the year	(271,913)	146,223
		146,223
Schedule - 14 Fixed Deposit Interest Accrual		
Balance as on 01.04.2024	765,939	
Add : During the year	509,644	1,275,583
		1,275,583

Schedule - 15 Closing Balance

	Bank Na	A/c No.	Cash on Hand	Cash at Bank	Total
Children Savings Scheme Account	TMB	300301		36,880	36,880
Staff Welfare Fund Account	TMB	300302		371,704	371,704
Staff Revolving Fund Account	TMB	300303		112,486	112,486
Childline Project	TMB	300374		6,312	6,312
Vidiyal Shelter Home Account	TMB	301809		217,781	217,781
Foreign Contribution Utilisation Account	TMB	301885		9,656	9,656
Foreign Contribution Utilisation Account	TMB	20300000		544,741	544,741
Foreign Contribution Account	SBI	0092760635		1,640	1,640
Local Account	TMB	301886		592,295	592,295
Vidiyal Child Rights Movement Account	TMB	1887		16,425	16,425
Child Participation for Child Rights Protection (CPCRP) Project	TMB	450007		203,832	203,832
			0	**2,113,752**	**2,113,752**

AROCKIYASAMY & CHARLES CHARTERED ACCOUNTANTS
E7, VARAPRADHA VASUDHARA RADHAPURAM MADURAI

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULES FORMING PART OF ACCOUNTS

Year Ended
March 31, 2025
Rs.

Schedule -16 Opening Balance

	Bank Name	A/c No.	Cash on Hand	Cash at Bank	Total
Children Savings Scheme Account	TMB	300301	0	31,207	31,207
Staff Welfare Fund Account	TMB	300302	0	112,279	112,279
Staff Revolving Fund Account	TMB	300303	0	92,675	92,675
Childline Project	TMB	300374	0	18,922	18,922
Vidiyal Shelter Home Account	TMB	301809	0	24,274	24,274
Foreign Contribution Utilisation Account	TMB	301885	0	8,888	8,888
Foreign Contribution Utilisation Account	TMB	20300000	0	3,202	3,202
Foreign Contribution Account	SBI	40092760635	0	11,304	11,304
Local Account	TMB	301886	857	96,404	97,261
Vidiyal Child Rights Movement Account	TMB	1887	0	12,109	12,109
Child Participation for Child Rights Protection (CPCRP) Project	TMB	450007	0	296,863	296,863
			857	**708,127**	**708,984**

Schedule - 17 Donations , Contributions & Other Receipts

Local Account		
Donation & Contributions	315,491	
Other Income		
Miscellaneous	15,287	
Other Income	187,876	
Sundry Collections	26,749	
Tailoring Unit	85,300	
Swatch Hi Sewa - District Child Protection Unit	8,500	
Muhangal Volunteers	4,560	
Rent, Electricity from Vidiyal Trust	8,000	651,763
		651,763

Schedule - 18 Bank Interest

	S.B Interest	F.D. Interest	Total
Foreign Contribution Account	53,380	693,707	747,087
Child Line Project	1,287		1,287
Local Fund Account	44,012	781,697	825,709
Sakthi Vidiyal Shelter Home Account	7,069		7,069
Child Participation for Child Rights Protection (CPCRP) Project	20,621	133,045	153,666
Interest on Income Tax refund			19,947
	126,369	**1,608,449**	**1,754,765**

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULES FORMING PART OF ACCOUNTS

			Year Ended March 31, 2025 Rs.
Schedule - 19 Sale of Fixed Assets		FC	
Sale of Assets		3,432	
		3,432	

Schedule -20 Community Empowerment Programme		FC	
Strengthening Parenthood		19,486	
Programme for Elderly		51,308	
Human Resource Development		101,574	
Sakthi-Vidiyal 30th Anniversary & Community Celebration		80,272	
Tailoring Centre at Melavasal		171,109	423,749
			423,749

Schedule - 21 Integrated Child Rights Implementation Programme.(ICRIP)		FC	
Right to Survival			
Health Care and Emergency Treatment	253,745		
Toiletories	8,335	262,080	
Right to Development			
School Placement-Formal Education for Sponsored Children			
School Uniform	126,119		
Education Materials and Incentives for Children	123,724	249,843	
Higher Education		537,060	
Education and Skill Development			
Karate	68,444		
Silambam	31,625		
Carrom Coaching	47,000	147,069	
Children's Library		8,144	
Digital Communication Trainer		131,000	
Maintenance of Equipments for Media Centre		23,168	
Maintenance of Computers		7,705	
Internet Package for Media Training		2,307	
Remuneration to School Education and Media Education		120,000	
Travel - Child Education Centers		82,095	
Vehicle Fitness Certificate		44,557	
Fuel		56,342	
Vehicle Maintenance & Insurance		54,319	
Camps			
Jolly Camp	139,716		
Annual Residential Camp at Cumbum Valley	184,503		
Tutors	87,265		
Driving Training for Volunteers	23,500		
Painting Work at Maintenance	33,405		
Rent For Child Education Centres	195,233		
Electricity for Child Education Centres	80,678		

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULES FORMING PART OF ACCOUNTS

			Year Ended March 31, 2025 Rs.
Maintenance of Child Education Centres	394,509		
Printing and Stationary	34,386		
Remuneration to Child Develipment Personnel	1,227,896	2,401,091	
III. Child Care and Protection -Shelter Home for Children			
Shelter Home for Children			
Fuel & Maintenance - TN 58 AP0907 XL	33,470		
Gardening	14,754		
Pets	1450		
Kitchen Maintenance Expenses	58,059		
Transport Facility for Shelter Home Children Omni	59,755		
Remuneration to Child Protection Personal	419,642		
Painting Work at Shelter Home for Children	228,200	815,330	
Right to Participation			
Special Programmes			
Let's Party	42,434		
Children's Theatre Troupe	41,691		
Campaign on Boys Standing for Gender Equality	16,603		
Sponsored Children Two Days Trip to Kodaikanal	98,896		
Our World of Rights	16,001	215,625	
Children's Fourms			
Science Forum	30,227		
Drawing & Painting Forum	11,421		
Ripple Circle	17,786		
Image Movie Club	31,897		
Tamil Forum	61,944		
Children Theater Troupe	9,224		
Children Library	29,005		
Athirvugal Magazine	90	191,594	
Celebrations			
Sponsors Day	26,586		
Ramzan	1,190		
International Day of the Girl Child	36,439		
Deepawali	719		
Christmas	950		
New Year	32,189		
Pongal	10,057	108,130	
Child Participation Initiatives			
Training and Workshops for Children	317,192		
Picnics & Outings	110,942		
Service Projects by Children	2,569		
Child Rights Festival	154,307		
Pongal Sports Meet	81,609		
Child Networking	65,895		
Initatives by Vidiyal Child Rights Movement	28,185	760,699	6,218,158
			6,218,158

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULES FORMING PART OF ACCOUNTS

			Year Ended March 31, 2025 Rs.
Schedule - 22 DASRA -Rebuild India Fund			
I. Children welfare & Rights			
6th National Consultation of Children's Collectives	152,077		
A Special Camp Building Anew @ Pannaikadu	42,500	194,577	
II. Staff Welfare			
Additional Remuneration to Mr.D.Arockiam	35,000		
Insurance for Accident Protection	11,800		
Staff welfare Fund	80,000		
Annual Special Allowance	45,000		
Staff & Volunteers Annual Get together	41,723		
Staff & Volunteers two days trip to Alleppey, Kerala	104,939	318,462	513,039
			513,039

	FC	
Schedule - 23 Administrative Expenses		
a) Payment of salaries / honorarium		
Salary to Admin Staff	612,372	
Allowance	111,500	
SWF Management Contribution to Staff	102,000	825,872
b) Administrative Expenses		
Fuel	105,939	
Vehicle Maintenance & Insurance	33,617	
Building Tax, Water Tax	20,709	
Building Maintenance	6,190	
Telephone Charge	34,255	
E-Filing Charges	11,130	
Travel	36,205	
Postage	17,609	
Printing & Stationary	25,203	
Maintenance of Computers	24,413	
Miscellaneous Expenses	19,316	334,586
		1,160,458

Schedule - 24 Child Participation for Child Rights Protection(CPCRP) Project		
Salary, Honorarium, Staff Benefits		
Project Director	480,000	
Project Coordinator	350,032	
Cluster Officers	713,048	
Honorarium to 12 Field Animators	704,899	
Accountant	173,960	
Office Assistant	31,632	2,453,571
Organisation Administration Cost		
Snacks Expenses	1,990	
Travel Expeses	7,240	
Office Electricity	25,351	

AROCKIYASAMY & CHARLES CHARTERED ACCOUNTANTS ST. VARAPRADHA VASUDHARA ANDALPURAM MADURAI 625 003

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULES FORMING PART OF ACCOUNTS

		Year Ended March 31, 2025 Rs.
Bank Charges	61	
Office Stationary	8,067	
Mobile Phone Recharge	15,000	
Part Payment of Audit Fee	35,400	93,109
Travel Expenses		
Project Director	30,000	
Project Coodinator	30,000	
Cluster Officers	54,000	
Executive Director	12,500	126,500
Programme Activity Expenses		
Visit to Place of Nature's Bounty	60,938	
Cluster Level Quarterly Training	376,621	
Trainings on Social Audit --Children's Issues	99,320	
Observation of Mother's day & Father's day	34,258	
Quarterly Training for Project Staff	57,347	
Developing Modules on Child Rights - Self Development and Skill Development	148,453	
Child Rights Festival for Children Combined with Existing VCRM Children	97,303	
Direct Benefit	233,515	
Sakthi Vidiyal Annual Day	79,458	
Capacity Building Training for Forum Leaders	19,204	
Federating Child Forums establishing Children's Council and meetings	9,109	
Setting up small garden in Child Education centres / schools	2,700	
Workshop [Jolly Camp] on Personality and Skill Development	143,974	
Monthly Trainings at 12 Chid Forums	280,510	
Industrial Visit	56,350	
Visit to Historical Places	59,125	
Awareness Event for Children at Community Level on Child Rights	14,316	
Participation of Children in gram shaba / nagar shaba	1,880	
Formation & Capacity building of Child Protection Committees	2,629	
Biannual engagement of Child Protection Committees	8,485	
Monthly Meeting of Project Staff	1,486	
Monthly Rent for 12 Child Education Centres	262,940	
Teaching Learning Materials & Toileteries for Children at 12 Child educaton	154,698	
Celebration of Pongal Festival	50,454	2,255,073
		4,928,253

AROCKIYASAMY & CHARLES CHARTERED ACCOUNTANTS
ET VARAPRADHA VASUKIRAKA ANDAL PURAM MADURAI

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULES FORMING PART OF ACCOUNTS

	Local	Year Ended March 31, 2025 Rs.
Schedule- 25 Local Account - Expenses		
I. Administration Expenses		
Additional Remuneration to Accountant	32,500	
Audit Fees	35,400	
Building License & Renewal of Stability Certificate	10,000	
Fuel	19,439	
E-Filing Charges	15,000	
Local Fund Audit	11,023	
Miscellaneous Expenses	8,085	
Mobile Expenses	5,067	
Vehicle Insurance	2,498	139,012
II. Programme Expenses		
Celebration	23,450	
Tailoring Machines for women	79,200	
Remuneration	546,632	
25th Jolly Camp Expenses	125,278	
Avaniapuram -3 Child Education Centre	210,115	
Rent for Child Education Centres	21,700	
Electricity Charges	13,181	
Emergency Health Care	11,365	
Festival Allowance	75,000	
Food Expenses to Children	220,186	
Gifts	3079	
Higher Education	35,082	
Honorarium to Carrom Coach	5,000	
Honorarium to Silambam Master	2,500	
Honorarium to Tutors	91,452	
Maintenance Expenses	61,269	
Mothers Trip Travel Expenses	15,000	
Partition Work - Child Education Centre	70,548	
Printing & Stationary	7,382	
Resource Person Fee	7,000	
Sakthi Vidiyal 31st Anniversary	15,834	
Short Film Editing	3,000	
Supplementary Food	290,827	
Toiletories	2,978	
Travel - Child Education Centers	43,114	1,980,172
III. Awards to Children - Out of Interest from Endowment Fund		
Jenifer Memorial Award for Bravery	3,000	
Dr. G. Gilbert Rajkumar B.V. Sc Memorial Award for Excellence in Education	36,250	
Dr. G. Gilbert Rajkumar B.V. Sc Memorial Award for Cultural Troupe	20,900	
Mr. G. Shamnath Rajasekaran Memorial Award for Excellence in Education	36,000	96,150
		2,215,334

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULES FORMING PART OF ACCOUNTS

			Year Ended March 31, 2025 Rs.
Schedule - 26 Sakthi Vidiyal Shelter Home for Children in Need of Care and Protection			
I. Administration Expenses			
Admin Expenses	573,160		
Child Friendly Drawing	33,480		
Library Books	64,530		
Play Materials	108,104	779,274	
Swatch Hi Sewa Cleaning the Premises		8,500	
Children Repatriation Expenses - DCPU		758	
Children Travel to CWC		12,678	
II. Bedding		36,000	
III. Maintenance		607,323	
IV. Remuneration		2,063,221	3,507,754
			3,507,754

Schedule - 27 Capital Expenditure	FC A/c	Local A/c	Total
CCTV Camera -Sakthi Vidiyal Shelter Home		54,150	54,150
Desktop Computer to Main Centre	41,500		41,500
Lenova CPU to Registered Office	36,000		36,000
Lenova Laptop to Executivve Director	70,300		70,300
Mike	5,900		5,900
Main Gate at 41 Kennet Nagar	176,500		176,500
Table & Chairs	17,296		17,296
Saw Machine	7,499		7,499
Samiyana Panthal	57,702		57,702
Child Participation for Child Rights Protection (CPCRP) Project			
Furnitures		161,542	161,542
	412,697	**215,692**	**628,389**

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULES FORMING PART OF ACCOUNTS

Year Ended
March 31, 2025
Rs.

Schedule -28 Vidiyal Child Rights Movement	Received	Paid
Day of Giving Programme	30,726	30,559
Subscription - Rural	17,100	
Subscription - Urban	17,184	-
Our Child Rights World	-	72,541
Resource Person Fee	3,750	-
SB Interest	4,464	-
FD Interest	27,849	-
	101,073	**103,100**

Schedule - 29 Staff Revolving Fund	Received	Paid
Staff Revolving Fund	68,200	50,600
SB Interest	2,211	
FD Interest	26,155	
	96,566	**50,600**

Schedule - 30 Staff Welfare Fund	Received	Paid
Management Contribution	182,000	
Staff Contribution	102,000	
SB Interest	29,670	
FD Interest	5,060	
	318,730	**-**

Schedule - 31 Staff Welfare Fund Loan	Received	Paid
Mr.D.Arockiam	75,000	250,000
Dr.C. Jim Jesudoss	180,000	250,000
	255,000	**500,000**

Schedule - 32 Children's Savings	Received	Paid
Children's Savings	34,505	29,800
Interest from FD	6,852	
Interest from SB	968	
	42,325	**29,800**

AROCKIASAMY & CHARLES CHARTERED ACCOUNTANTS
SIVARAPRADHA VASUDHARA ANDALPURAM MADURAI

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.
SCHEDULES FORMING PART OF ACCOUNTS

	Year Ended March 31, 2025 Rs.	
Schedule -33 Fixed Deposits	**Matured**	**Invested**
A) Foreign Contribution Account	15,568,510	16,262,217
Local Account	3,216,571	1,135,024
Staff Welfare Fund Account	886,852	701,157
Staff Revolving Fund	456,305	482,460
Vidiyal Child Rights Movement Account	482,384	476,041
Children Savings	117,039	123,891
Child Participation for Child Rights Protection (CPCRP) Project	4,510,486	4,600,000
	25,238,147	**23,780,790**
B) Endowment Fund	539,648	1,029,292
	539,648	**1,029,292**
[Total (A+B)]	**25,777,795**	**24,810,082**

Schedule -34 TDS Collected / Remitted	**Collected**	**Remitted**
FC Account	4,701	4,701
Local Account	3,850	3,850
Child Participation for Child Rights Protection (CPCRP) Project	6,612	6,000
	15,163	**14,551**

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.

ANNEXURE - 1 DETAILS OF FIXED DEPOSITS AS ON 31.03.2025

Sl. No.	Name of the Bank	FDR No.	Date of Deposit	Deposit Amount	Maturity Date	Maturity Amount	Rate of Interest
	A) Foreign Contribution Account						
1	Tamil Nadu Mercantile Bank - Madurai	0051911, 381200050101767	01.08.2024	6,579,261	17.06.2025	6,625,280	5.50%
2	Tamil Nadu Mercantile Bank - Madurai	0521549, 381200050102060	11.09.2024	1,729,561	08.09.2025	1,833,098	6.50%
3	Tamil Nadu Mercantile Bank - Madurai	0521555. 381200050102061	11.09.2024	1,729,563	08.09.2025	1,833,100	6.00%
4	Tamil Nadu Mercantile Bank - Madurai	0521551, 381200050102062	11.09.2024	1,729,563	08.09.2025	1,833,100	6.50%
5	Tamil Nadu Mercantile Bank - Madurai	0521552, 381200050102063	10.09.2024	1,732,983	07.09.2025	1,836,724	6.50%
6	Tamil Nadu Mercantile Bank - Madurai	0521553, 381200050102064	10.09.2024	1,732,982	07.09.2025	1,836,723	6.50%
7	Tamil Nadu Mercantile Bank - Madurai	0521896. 381200050102185	06.05.2024	676,014	10.06.2025	733,396	7.50%
8	Tamil Nadu Mercantile Bank - Madurai	0771970, 381200050102718	30.03.2025	352,290	30.06.2025	357,396	5.75%
				16,262,217			
	B) Local Account						
1	Tamil Nadu Mercantile Bank - Madurai	0165311, 508200050100715	15.05.2024	100,658	19.06.2025	109,184	7.50%
2	Tamil Nadu Mercantile Bank - Madurai	0940306, 508200050100633	05.11.2024	216,571	10.12.2025	234,954	7.50%
3	Tamil Nadu Mercantile Bank - Madurai	0165411,508200050100727	23.02.2025	206,579	23.08.2025	213,234	6.50%
	Total			523,808			
	C) Vidiyal Child Rights Movement A/c						
1	Tamil Nadu Mercantile Bank - Madurai	0440712,508200400100901	29.03.2025	350,000	29.03.2026	375,151	7.00%
2	Tamil Nadu Mercantile Bank - Madurai	499455, 381200400100761	15.03.2024	36,270	02.06.2025	39,819	7.25%
3	Tamil Nadu Mercantile Bank - Madurai	505961, 508200050100183	08.10.2024	48,999	12.11.2025	53,158	7.25%
4	Tamil Nadu Mercantile Bank - Madurai	165304, 508200050100711	30.09.2024	77,042	30.09.2025	82,578	7.00%
	Total			512,311			
	D) Children Savings A/c						
1	Tamil Nadu Mercantile Bank - Madurai	0977905, 508200400100257	16.09.2024	49,498	21.10.2025	53,698	7.50%
2	Tamil Nadu, Mercantile Bank - Madurai	505685, 508200400100032	09.11.2024	74,393	14.12.2025	80,708	7.50%
	Total			123,891			

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.

ANNEXURE - 1 DETAILS OF FIXED DEPOSITS AS ON 31.03.2025

Sl. No.	Name of the Bank	FDR No.	Date of Deposit	Deposit Amount	Maturity Date	Maturity Amount	Rate of Interest
	E) Staff Revolving Fund Account						
1	Tamil Nadu Mercantile Bank - Madurai	0977904, 508200400100256	16.09.2024	123,751	21.10.2025	134,252	7.50%
2	Tamil Nadu Mercantile Bank - Madurai	0372628, 508200050100376	02.12.2024	61,146	06.01.2026	66,327	7.50%
3	Tamil Nadu Mercantile Bank - Madurai	505686, 508200400100033	09.11.2024	297,563	14.12.2024	322,821	7.50%
				482,460			
	F) Staff Welfare Fund Account						
1	Tamil Nadu Mercantile Bank - Madurai	505959, 508200400100090	29.03.2024	100,392	10.06.2025	110,220	7.75%
2	Tamil Nadu Mercantile Bank - Madurai	0372983,508200050100489	25.11.2024	290,269	30.12.2025	314,908	7.50%
3	Tamil Nadu Mercantile Bank - Madurai	0372982.5082000400100501	11.03.2024	337,551	29.05.2025	370,581	7.75%
4	Tamil Nadu Mercantile Bank - Madurai	0165303, 508200050100710	30.09.2024	410,888	30.09.2025	440,414	7.00%
5	Tamil Nadu Mercantile Bank - Madurai	0940080.508200400100639	31.03.2024	160,030	18.06.2025	175,696	7.75%
	Total			**1,299,130**			
	G) Child Participation for Child Rights Protection Project (CPCRP)						
1	Tamil Nadu Mercantile Bank - Palanganatham	0440612,508200050100767	06.01.2025	400,000	06.07.2025	412,893	6.50%
2	Tamil Nadu Mercantile Bank - Palanganatham	0440611,508200050100766	06.01.2025	500,000	06.07.2025	516,116	6.50%
3	Tamil Nadu Mercantile Bank - Palanganatham	0440610,508200050100765	06.01.2025	500,000	06.07.2025	516,116	6.50%
4	Tamil Nadu Mercantile Bank - Palanganatham	0440609,508200050100764	06.01.2025	500,000	06.07.2025	516,116	6.50%
5	Tamil Nadu Mercantile Bank - Palanganatham	0440608,508200050100763	06.01.2025	500,000	06.07.2025	516,116	6.50%
6	Tamil Nadu Mercantile Bank - Palanganatham	0440607,508200050100762	06.01.2025	600,000	06.07.2025	619,340	6.50%
7	Tamil Nadu Mercantile Bank - Palanganatham	0440614,508200050100769	06.01.2025	400,000	07.04.2025	405,734	5.75%
8	Tamil Nadu Mercantile Bank - Palanganatham	0440613,508200050100768	06.01.2025	400,000	06.07.2025	412,893	6.50%
	Total			**3,800,000**			

SAKTHI, 21, KENNET NAGAR, MUTHUPATTI, MADURAI - 625 003.

ANNEXURE - 1 **DETAILS OF FIXED DEPOSITS AS ON 31.03.2025**

Sl. No.	Name of the Bank	FDR No.	Date of Deposit	Deposit Amount	Maturity Date	Maturity Amount	Rate of Interest
	H) Endowment Fund						
1	Tamil Nadu Mercantile Bank - Tallakulam	0117910, 163200400000477	01.01.2021	173,344	01.01.2026	227,786	5.50%
2	Tamil Nadu Mercantile Bank - Madurai	505680.508200400100027	09.11.2024	72,903	14.12.2025	79,091	7.50%
3	Tamil Nadu Mercantile Bank - Madurai	505681.508200400100028	09.11.2024	41,113	14.12.2025	44,603	7.50%
4	Tamil Nadu Mercantile Bank - Madurai	505682.508200400100029	09.11.2024	17,753	14.12.2025	19,260	7.50%
5	Tamil Nadu Mercantile Bank - Madurai	0977636.508200400100155	30.10.2024	47,523	30.10.2025	50,938	7.00%
6	Tamil Nadu Mercantile Bank - Madurai	0622113,508200400100561	17.06.2024	500,000	17.06.2026	535,930	7.00%
7	Tamil Nadu Mercantile Bank - Madurai	0440628,508200400100893	23.01.2025	50,000	23.01.2026	53,593	7.00%
8	Tamil Nadu Mercantile Bank - Madurai	0440629,508200400100894	23.01.2025	300,000	23.01.2026	321,558	7.00%
9	Tamil Nadu Mercantile Bank - Madurai	0165408,508200400100884	11.07.2024	500,000	11.07.2025	535,930	7.00%
	Total			**1,702,636**		**1,868,689**	

ABSTRACT

A	Foreign Contribution Account	16,262,217
B	Local Account	523,808
C	Vidiyal Child Rights Movement A/c	512,311
D	Children Savings A/c	123,891
E	Staff Revolving Fund Account	482,460
F	Staff Welfare Fund Account	1,299,130
G	Child Participation for Child Rights Protection (CPCRP) Project	3,800,000
H	Endowment Fund	1,702,636
		24,706,453

SAKTHI

21, KENNET NAGAR, MUHUPATTI EAST, MADURAI – 625 003.

Significant Accounting Policies and Notes on Accounts for the year ended 31st March 2025

NOTES TO ACCOUNTS

1.A. Organization Background:

Sakthi is a registered nonprofit secular organization registered under Tamilnadu Societies Registration Act 27 of 1975 Old S.No.50 of 1993, New S.No.185 of 2006. Vidiyal was founded in 1996 as a program of Sakthi in the city of Madurai to provide safety and support to children in need of care and protection, especially – street children, runaway children, abandoned children, working children, children from excluded communities and children facing difficulties. Vidiyal operates in eight slums in the South zone of Madurai city and runs Child Resource Centres for the children from these slum communities. Vidiyal provided the children with opportunities to work through their problems and offered support and guidance. Vidiyal focuses on the social inclusion of children, child rights and child participation.

Today Sakthi and Vidiyal are used together like Sakthi – Vidiyal to ensure a clear understanding of the nature of relationship.

THE VIDIYAL PROGRAMME

Vidiyal was initiated as a spontaneous response to the needs of the children from marginalized communities including the street children and childrenfrom slums. Now it has grown beyond the charity mode and taken Children's Right as the frame work for its operation.

Recognition of Sakthi – Vidiyal Shelter Home as the Reception Home under the Juvenile Justice System

In the year 2004, Sakthi – Vidiyal was recognized under section 37 of the Juvenile Justice (Care and Protection) Act 2000 to run the Reception Home to house children in need of care and protection. This home has a capacity for 37 children. Boys and girls are housed in separate dormitories.

AROCKIYASAMY & CHARLES
ET, VARAFRADYA VASUDHARA ANDALPURAM MADURAI 625 003
CHARTERED ACCOUNTANTS

Street children, vagabonds, runaway children, missing children, begging children, and abandoned children are brought to us for care and protection. Children from varied backgrounds were sent to us by Police, Childline, various courts including the Madras High Court (Madurai Bench) and the Madurai district administration for care and protection. These children are placed in the reception home only by an order from the Child Welfare Committee.

The Integrated Child Protection Scheme (ICPS) is a flagship programme of Government of India. The Reception Home enjoys the patronage under the ICPS. It is recognized as an important stakeholder in the safety net ensuring protection for children. A team of professionals including home superintendent, child welfare officer, house parents and counselor are appointed under the ICPS.

B. CHILDLINE PROJECT

Childline 1098 is a National, 24 hour, toll free emergency phone outreach service for children in need of care and protection.

Sakthi-Vidiyal has become a partner organization for Childline India Foundation in March 2012 for running Childline services in Madurai. Childline is a project of the Ministry of Women and Child Development, Government of India, for which Sakthi -Vidiyal is the collaborative organization in Madurai. This initiative, information regarding Childline services and intervention reach thousands of children living in vulnerable situations. Sakthi – Vidiyal works with the Madurai district administration and other allied departments of the government in effective rescue and rehabilitation.

A. **Basics of Accounts:-**
The Accounts have been prepared under the concept of Going Concern.

B. **Consistency:-**

There has been no change in the method of accounting employed in the immediately preceding previous year.

C. **Revenue Recognition:-**
Revenues and costs are recognized as they are earned.

D. **Books of Accounts:-**
The Society is maintaining its books of accounts on cash basis.

AROCKIASAMY & CHARLES
CHARTERED ACCOUNTANTS
57, VARAPRADHA VASUDHARA
ANDALPURAM
MADURAI
625 003

E. Depreciation:-

No depreciation has been provided as in the earlier years

F. Fixed Assets

The Gross Block of Fixed Assets is stated at cost of acquisition including any cost attributable to bring the assets to their working condition for their intended use. The Fixed Assets are carried at cost.

G. Accounting for Taxes:-

The Society's Income is exempt under sec 11 to 13 of the Income Tax Act, 1961, vide 12A **Unique Registration Number:AABTS3478DE20214 Dated**: **28.05.2021 and** Donation made to **SAKTHI** is exempt **U/S 80G – vide Unique Registration Number: AABTS3478DF20219Dated 10.03.2022.**

For Arockiasamy & Charles
Firm Registration Number : 018079S
Chartered Accountants

P. Arockiasamy

P.Arockiasamy
Partner
Membership No.018348
UDIN : 25018348BMOIGT3381

Place : Madurai
Date : 25.08.2025