A. JOHN MORIS & CO.,
CHARTERED ACCOUNTANTS

Certificate to be given by Chartered Accountant

We have audited the account of **GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE**, 4/23C, Thazhakudi Road, Vellamadam, Tamilnadu, INDIA - 629 305, registered as Section 8 of the Companies Act,2013 vide CIN: U85310TN2004NPL053376 for the financial year ending the 31st March, 2026 and examined all relevant books and vouchers and certify that according to the audited account:

(i) The brought forward foreign contribution at the beginning of the financial year was Rs. 22,79,176.

(ii) Foreign contribution of Rs. 2,67,30,799 and foreign corpus donation of Rs.0.00 was received by the Company during the financial year 2025-26;

(iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 0.00 was received by the Company during the financial year 2025-26;

(iv) The balance of unutilized foreign contribution with the Company at the end of the financial year 2025-26 was Rs. 28,08,526.

(v) The Company has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

(vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us.

(vii) The Company has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010)

For A. John Moris & Co.,
Chartered Accountants
FRN: 007220S

A. JOHN MORIS & CO. NAGERCOIL Chartered Accountants

A. Amirtha Rajan
Partner
M. No .025357

Place: Nagercoil
Date: 03.09.2026

Gerdi Gutperle Agasthiyar Muni Child Care Centre

No.243L, Second Floor, Xavier Building, Assisi Campus, Veppamoodu Junction, Nagercoil, K.K. District - 629 001.
Phone: 04652 225546 **Cell:** 73588 97188 **E-mail:** nagercoil@ajohnmoris.com, amirtharajan@ajohnmoris.com
H.O. No.5, Lakshmipuram 1st Street, Deivasigamani Road, Royapettah, Chennai - 600014.
Phone: 044 2811 6003 / 4 **E-mail:** info@ajohnmoris.com **Website:** www.ajohnmoris.com

GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE
CIN: U85310TN2004NPL053376
4/23 Thazhakudy Road, Vellamadam,
Nagercoil, Tamilnadu - 629 305
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH, 2026

Amount in Rupees

LIABILITIES	SCH	31.03.2026	31.03.2025
Capital Fund	1	3,35,43,762	3,22,81,354
Corpus Fund	2	5,24,30,667	5,24,30,667
Total		**8,59,74,429**	**8,47,12,021**

ASSETS		31.03.2026	31.03.2025
Property, Plant and Equipment	3	8,31,65,903	8,24,25,903
Current Assets			
Purchase Advance	4	-	6,942
Cash and Cash Equivalents	5	28,08,526	22,79,176
Total		**8,59,74,429**	**8,47,12,021**

For and on behalf of the Board,

(Jesu Rassiah Patrick Xavier)
Managing Director
DIN: 01563136

(Stephen Paul Leon Henson)
Chairman
DIN: 02299549

Place: Vellamadam
Date : 03.09.2026

For A. John Moris & Co.,
Chartered Accountants
FRN: 007220S

(A. Amirtha Rajan)
Partner
M.No. 025357

A. JOHN MORIS & CO. NAGERCOIL Chartered Accountants

UDIN : 26025357GMCOUM1075

Gerdi Gutperle Agasthiyar Muni Child Care Centre Reg. No. 53376

GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE
CIN: U85310TN2004NPL053376
4/23 Thazhakudy Road, Vellamadam,
Nagercoil, Tamilnadu - 629 305

FOREIGN CONTRIBUTION ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2026

Amount in Rupees

RECEIPTS	SCH	31.03.2026	31.03.2025
Opening Balance			
Cash in Hand		-	-
Cash at South Indian Bank		10,53,923	9,21,121
Cash at State Bank of India		12,25,253	5,75,787
Corpus Fund	1	-	1,34,00,284
Grant Received from Germany	2	2,67,30,799	1,91,12,154
Reduction in Current Assets(Purchase Advance)		7,46,941	74,48,286
	Total	**2,97,56,917**	**4,14,57,632**

PAYMENTS		31.03.2026	31.03.2025
Purchase of Property, Plant and Equipment	5	7,40,000	1,56,01,426
Operating Expenses	3	2,17,75,153	1,59,87,756
Administrative Expenses	4	36,93,238	17,77,184
Other Expenses			-
Purchase Advance		7,40,000	58,12,089
Closing Balance			
Cash in Hand		-	-
Cash at South Indian Bank		19,22,483	10,53,923
Cash at State Bank of India		8,86,043	12,25,253
	Total	**2,97,56,917**	**4,14,57,632**

For and on behalf of the Board,

(Jesu Rassiah Patrick Xavier)
Managing Director
DIN: 01563136

(Stephen Paul Leon Henson)
Chairman
DIN: 02299549

Place: Vellamadam
Date : 03.09.2026

For A. John Moris & Co.,
Chartered Accountants
FRN: 007220S

(A. Amirtha Rajan)
Partner
M.No. 025357

UDIN: 26025357GMCOOM1075

GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE
CIN: U85310TN2004NPL053376
4/23 Thazhakudy Road, Vellamadam,
Nagercoil, Tamilnadu - 629 305

FOREIGN CONTRIBUTION ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

Amount in Rupees

INCOME	SCH	31.03.2026	31.03.2025
Grant From Germany	2	2,67,30,799	1,91,12,154
	Total	**2,67,30,799**	**1,91,12,154**

EXPENDITURE		31.03.2026	31.03.2025
Operating Expenses	3	2,17,75,153	1,59,87,756
Administrative Expenses	4	36,93,238	17,77,184
Excess of Income over Expenditure		12,62,408	13,47,213
	Total	**2,67,30,799**	**1,91,12,154**

For and on behalf of the Board,

(Jesu Rassiah Patrick Xavier)
Managing Director
DIN: 01563136

(Stephen Paul Leon Henson)
Chairman
DIN: 02299549

Place: Vellamadam
Date : 03.09.2026

For A. John Moris & Co.,
Chartered Accountants
FRN: 007220S

(A. Amirtha Rajan)
Partner
M.No. 025357

A. JOHN MORIS & Co. NAGERCOIL Chartered Accountants

Gerdi Gutperle Agasthiyar Muni Child Care Centre Reg. No. 53376

UDIN: 26025357GMCOUH1075

GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE

4/23 Thazhakudy Road, Vellamadam,
Nagercoil, Tamilnadu - 629 305

FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF BALANCE SHEET

Amount in Rupees

SCH	PARTICULARS	31.03.2026	31.03.2025
1	**Capital Fund**		
	Opening Balance	3,22,81,354	3,09,34,140
	Add: Surplus during the year	12,62,408	13,47,213
	Total	**3,35,43,762**	**3,22,81,354**
2	**Corpus Fund**		
	Doctors House Fund	1,60,29,982	1,60,29,982
	Rehab & Training Center Fund	1,67,81,941	1,67,81,941
	Canteen Building Fund	62,18,460	62,18,460
	Bio Medical Equipment Fund	38,93,715	38,93,715
	Sensory Garden Fund	54,55,750	54,55,750
	Ambulance Fund	40,50,819	40,50,819
	Total	**5,24,30,667**	**5,24,30,667**
3	**Property, Plant and Equipment**		
	Furniture	39,700	39,700
	Medical Equipment	75,35,402	75,35,402
	Tempo Traveller - Vehicle	9,02,076	9,02,076
	Diesel Boiler for Laundry	4,10,200	4,10,200
	Canteen Building	70,87,993	70,87,993
	Computer	27,500	27,500
	Land Scaping	2,00,000	2,00,000
	Lift	13,47,214	13,47,214
	Maternity Building	1,93,27,702	1,93,27,702
	Maternity-Central Gas Pipeline System	9,13,815	9,13,815
	Maternity Equipment	10,16,729	10,16,729
	Maternity Furniture	4,43,043	4,43,043
	Doctors Family Quarters	1,63,46,028	1,63,46,028
	Rehab & Training Centre	1,77,16,179	1,77,16,179
	Fire Safty Equipment	5,00,072	5,00,072
	Ambulance	31,49,407	31,49,407
	Sensory Garden	54,62,843	54,62,843
	Tata Magic 3	7,40,000	
	Total	**8,31,65,903**	**8,24,25,903**
4	**Purchase Advance**		
	Allanne Safety and Fire Engineers - Fire Safety Equipment	-	-
	Wiprow CE Health Care Ltd - Ultra Sound Scan Machine	-	-
	Sirumalar Electrical Agency	-	-
	Aseptic Systems Bio Medical Waste Management Company	-	-
	Suvetha Force	-	6,942
	Total	**-**	**6,942**
5	**Cash and Cash Equivalents**		
	Cash in Hand	-	-
	Cash at South Indian Bank	19,22,483	10,53,923
	Cash at State Bank of India	8,86,043	12,25,253
	Total	**28,08,526**	**22,79,176**

Gerdi Gutperle Agasthiyar Muni Child Care Centre Reg. No. 83378

A. JOHN MORRIS & CO. NAGERCOIL Chartered Accountants

GERDI GUTPERLE AGASTHIYAR MUNI CHILD CARE CENTRE
4/23 Thazhakudy Road, Vellamadam,
Nagercoil, Tamilnadu - 629 305
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES TO INCOME & EXPENDITURE AND RECEIPTS& PAYMENTS ACCOUNT

SCH	PARTICULARS	31.03.2026	31.03.2025
1	**Corpus Fund**		
	Bio Medical Equipment Fund	-	38,93,715
	Sensory Garden Fund	-	54,55,750
	Ambulance Fund	-	40,50,819
		-	**1,34,00,284**
2	**Grant From Germany**		
	Grant from Gerdi Gutperle Stiftung, Germany- General	2,67,30,799	1,91,12,154
	Total	**2,67,30,799**	**1,91,12,154**
3	**Operating Expenses**		
	Bio Medical Waste Disposal	4,97,798	3,29,227
	Consumable/ Utensil	75,542	60,099
	Dental Reagent	-	-
	Doctors Consultant Fee	1,86,18,760	1,39,46,999
	Hygiene Consumable	7,34,801	3,11,825
	Lab Reagent	-	2,66,392
	Linen	-	74,320
	Medical Gas	7,77,469	5,18,385
	Medical Staff Salary	-	-
	Staff Uniform	-	10,447
	Medical Camp	21,834	16,534
	Non PF Contract Staff Salary	23,582	-
	Surgical Consumable	7,47,542	4,53,528
	Surgical Disposable	2,77,825	-
	Xray Reagent		
	Total	**2,17,75,153**	**1,59,87,756**
4	**Administrative Expense**		
	Advertisement Expenses	-	-
	Bank Charges	4,005	66,381
	Electricity Charges	-	-
	Fuel Expenses	10,43,871	4,98,345
	Printing and Stationery	6,07,879	1,00,553
	Administrative Staff Salary	14,423	-
	Meeting Expenses	-	-
	Professional Fee	98,125	-
	Building Maintenance	1,68,046	2,29,810
	Computer Maintenance	7,343	24,572
	Central Medical Gas Plant Maintenance	14,750	33,541
	Equipment Maintenance	5,75,716	3,41,274
	Electrical Maintenance	3,87,425	1,07,067
	Furniture Maintenance	-	4,200
	Garden Maintenance	19,838	12,200
	Plumbing Maintenance	23,093	19,978
	Vehicle Maintenance	1,22,146	37,138
	Security services	5,61,439	2,83,040
	Vehicle Insurance	22,639	19,085
	NABH Accrediation	22,500	-
	Total	**36,93,238**	**17,77,184**
5	**Property, Plant and Equipment**		
	Medical Equipment	-	64,89,104
	Fire Safty Equipment	-	5,00,072
	Ambulance	-	31,49,407
	Sensory Garden	-	54,62,843
	Tata Magic 3	7,40,000	-
	Total	**7,40,000**	**1,56,01,426**

Gerdi Gutperle Agasthiyar Muni Child Care Centre Reg. No. 53376

A. JOHN MORIS & CO. NAGERCOIL Chartered Accountants