Independent Auditor's Report

SPICE OF LIFE CHARITABLE TRUST
Kunnamthanam, Thiruvalla - 689581

Report on the Financial Statements

We have audited the accompanying financial statements of **SPICE OF LIFE CHARITABLE TRUST, Kunnamthanam, Thiruvalla - 689581** which comprises of the Income and Expenditure Account for the year ended 31st March 2026 and Balance Sheet as on 31st March 2026 and other explanatory information.

Management's Responsibility for the Financial Statements

Management of **SPICE OF LIFE CHARITABLE TRUST, Kunnamthanam, Thiruvalla - 689581** is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. 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.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

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. We are independent of the entity in accordance 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.

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. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit



procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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

Subject to the above, in our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

a. In case of Balance Sheet, of the state of affairs of **SPICE OF LIFE CHARITABLE TRUST, Kunnamthanam, Thiruvalla - 689581** as at 31.03.2026.

And

b. In the case of the Income & Expenditure Account, of the excess of income over expenditure of **SPICE OF LIFE CHARITABLE TRUST, Kunnamthanam, Thiruvalla - 689581** for the year ending on 31.03.2026.

Report on Other Legal and Regulatory Requirements

Subject to the limitations of audit as indicated in Auditor Responsibility, Other Matters and annexure forming part of audit, we report that:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit and have found them to be satisfactory
b) The transactions of **SPICE OF LIFE CHARITABLE TRUST, Kunnamthanam, Thiruvalla - 689581** which have come to my/our notice have been within the powers of **SPICE OF LIFE CHARITABLE TRUST, Kunnamthanam, Thiruvalla - 689581**.

We further report that:

a) The Receipts and Payment Account, Income and Expenditure Account and Balance Sheet dealt with by this report are in agreement with the books of account. In our opinion, proper books of account have been maintained by **SPICE OF LIFE CHARITABLE TRUST, Kunnamthanam, Thiruvalla - 689581** as required by law so far as it appears from our examination of those books.

For Manoj K S & Associates
Chartered Accountants

Place : Thiruvalla

Date : 17/09/2026

UDIN : 26252207RUFXNP9259

MANOJ K S & ASSOCIATES * Thiruvalla * Chartered Accountants

Manoj Kumar S, B.Com, FCA
Proprietor/M. N : 252207, FRN : 023073S