



Gaurav C Kothari And Co.

CHARTERED ACCOUNTANTS

1106, Prasad Chambers, Swadeshi Mills Compound, Opera House, Mumbai - 400004.
Mob: +91-9833461458 / 022-35766157 / E-mail: ca.gauravkothari@gmail.com

REPORT OF AN AUDITOR RELATED TO THE ACCOUNTS
AUDITED UNDER SUB-SECTION (2) OF SECTION 33 AND 34 AND
RULE 19 OF THE MAHARASHTRA PUBLIC TRUSTS ACT / RULES.

Registration No. : F – 28625 (Mumbai)

Name of the Public Trust : WORLD ALLIANCE OF PARSİ IRANI ZARTHOSHTIS

For the year ending : 31st March, 2025.

We have audited the attached Balance Sheet of **WORLD ALLIANCE OF PARSİ IRANI ZARTHOSHTIS** as at 31st March, 2025 and also the Income and Expenditure Account for the year ended on that date annexed thereto.

The attached Balance Sheet and Income and Expenditure Account of **WORLD ALLIANCE OF PARSİ IRANI ZARTHOSHTIS** are the responsibility of the Trust's Management. Our responsibility is to express an opinion on these Financial Statements based on our Audit.

We conducted our Audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by Trust's Management, as well as evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that: -

- I. a) The accounts are maintained regularly and in accordance with the provisions of the Act and the Rules.
- b) The receipts and disbursements are properly and correctly shown in the accounts.
- c) The cash balance and vouchers in the custody of the Manager or the Trustees on the date of audit were in agreement with the accounts.
- d) All books, deeds, accounts, vouchers or other documents or records required by us were produced before us.
- e) A register of movable and immovable properties is properly maintained. The changes therein are communicated to the Regional Office from time to time. There are no defects and inaccuracies as reported by us in the previous report.
- f) The Manager or Trustee or any other person required by us to appear before us did so and furnished the necessary information required by us.
- g) No property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust.
- h) There were no amounts outstanding for more than one year. No amounts were written off during the year.



- i) As there were no repairs or construction exceeding Rs.5,000/- the question of inviting tender does not arise.
- j) No money of the Public Trust has been invested contrary to the provisions of Section 35.
- k) There have been no alienations of the immovable property contrary to the provision of Section 36, which have come to our notice.
- l) In the course of our examination of the books, we have not come across any instance of irregular, illegal or improper expenditure incurred by the Trustees nor of failure or omission to recover monies and / or other property belonging to the Public Trust. In our opinion the Trustees have not caused any loss or waste of monies and / or property of the Trust in consequence of any breach of trust or misapplication or any other misconduct on their part or on the part of any other person while in the management of the Trust.
- m) The Budget has been filed in the Form as provided in rule 16 (A).
- II. a) Minimum and maximum number of Trustees as provided in the Trust Deed has been maintained.
- b) The meeting of the Trustees was held during the year.
- c) Minute book of the proceedings of the meetings held by the Trustees is maintained.
- d) None of the Trustees are reported to have any interest in the investments of the Trust.
- e) None of the Trustees is a debtor or creditor of the Trust.
- f) There were no irregularities in the accounts of the previous year so the question of complying with the irregularities pointed out in the previous report does not arise.
- g) It is the policy of the Trust to prepare its financial statements on cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.

In our opinion the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **WORLD ALLIANCE OF PARSİ IRANI ZARTHOSHTIS** as at 31st March, 2025 and of the revenue collected and expenses paid during the year then ended on that date on the cash receipts and disbursement basis as described in notes in Schedule 'F' annexed.



FOR GAURAV C KOTHARI AND CO.
CHARTERED ACCOUNTANTS
FRN - 155704W
UDIN - 25156557BMNUOV1060

Gaurav

GAURAV CHANDRAPRAKASH KOTHARI
PROPRIETOR
M. NO.156557

Place: Mumbai
Dated: 01st October, 2025

SCHEDULE VIII

[Vide Rule 17 (1)]

Name of the Public Trust **WORLD ALLIANCE OF PARSIRANI ZARTHOSHTIS**
Balance Sheet As On 31/03/2025

Registration No. **E-28625 (MUM)**

FUNDS & LIABILITIES	Rs.	Rs.	PROPERTY & ASSETS	Rs.	Rs.
Trusts Funds or Corpus :- (As per Sch A)		151,277,434.19	Immovable Properties :-		
Other Earmarked Funds :-			Balance as per last Balance Sheet	-	-
(Created under the provisions of the trust deed or scheme or out of the Income)			Additions during the year	-	-
Depreciation Fund	-		Less : Sales during the year	-	-
Sinking Fund	-		Less : Depreciation up to date		
Reserve Fund	-		Investments		162,389,393.54
Any other Fund (As per Sch B)	3,333,415.00	3,333,415.00	(As per Sch B)		
Loans (Secured or Unsecured) :-			Furniture & Fixtures		27,154.00
From Trustees	-		(As per Sch C)		
From Others	-		Loans (Secured or Unsecured) :		
Liabilities :-			Good / doubtful	-	-
For Expenses	-		Loans Scholarships	-	-
For Advances	-		Other Loans		
For Rent & Other Deposits	-		Advances :-		
For Sundry Credit Balances	-		To Trustees	-	-
For TDS Payable	-		To Employees	-	-
			To Contractors	-	-
			To Lawyers	-	-
Income and Expenditure Account :-			To Other		
Balance as per last Balance Sheet	7,117,669.73		Education Loan	500,000.00	
Add : Surplus as per Income & Expenditure	12,440,507.93		TDS (A.Y. 2010-11)	13,979.46	
Less : Appropriation if any	-		TDS (A.Y. 2011-12)	25,000.01	
Less : Deficit as per Income and Expenditure Account	-		TDS (A.Y. 2012-13)	41,719.37	
		19,558,177.66	TDS (A.Y. 2025-26)	871,099.90	1,451,798.74
			Income Outstanding :-		
			Rent	-	-
			Interest	454,392.70	454,392.70
			Other Income	-	-
			Cash & Bank Balances :-		
			(a) HDFC Bank LTD - SB A/C No. 0200	5,765,999.03	
			(b) HDFC Bank - Wapiz H.N. Buhariwalla	1,146,154.90	
			Medical Fund 5095	10,614.55	
			(c) HDFC Bank - Wapiz Medical Aid Fund		
			(d) HDFC Bank - Coomie Soli Dariwalla	10,642.58	
			Education Fund	5,756.13	
			(e) State Bank Of India (Lalbaug)	2,411,882.35	
			(f) ZCB LTD - SB A/C No. 10792		



				(i) ZCB LTD - SB A/C No. 3925		492,487.33	
				(i) Cash in Hand		2,851.00	
				(k) With the Manager		-	9,846,287.87
Total Rs.....				Total Rs.....			
				174,169,026.85			



As per our report of even date
FOR GAURAV C. KOTHARI AND CO
CHARTERED ACCOUNTANTS
F. REG. NO. 155704W

Gaurav

GAURAV CHANDRAPRAKASH KOTHARI
PROPRIETOR
M. NO. 156557

Dated:- 01.10.2025
Place Mumbai

The above Balance Sheet to the best of our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust. Notes to the Accounts are enclosed at Schedule - G

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Dated:- 01.10.2025
Place Mumbai

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SCHEDULE IX **[vide Rule 17 (1)]**

Name of the Public Trust **WORLD ALLIANCE OF PARSIS IRANI ZARTHOSHITS**
Income & Expenditure Account for the year ending **3/31/2025**

Registration No. **E-28625 (MUM)**

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To Expenditure in respect of properties :- Rents, Taxes, Cesses Repairs and maintenance Salaries Insurance Other Expenses Depreciation	- - - - - -	-	By Rent By Interest On Securities On Loans On Bank Account	- 8,711,004.27 254,894.50	- 8,975,898.77
To Establishment Expenses (As Per Schedule 'E')	-	1,879,385.79	By Dividend	-	-
To Remuneration to Trustees	-	-	By Donations in Cash or Kind (As Per Schedule 'D')	-	33,249,348.00
To Remuneration Head of Math	-	-	By Grants	-	-
To Legal Expenses	-	-	By Income from other sources (in details as far as possible)	-	-
To Audit Fees	-	24,000.00	- Gain on Redemption of Mutual Fund	665,210.86	-
To Contribution and Fees	-	-	- Cama Bang Stall Rent	151,200.00	-
To Amount written off	-	-	- Interest on IT Refund	88,870.09	905,280.95
To Miscellaneous Expenses	-	-	By Transfer from Reserve	-	-
To Depreciation	-	5,795.00			
To Amount Transferred to Reserve or Specific Funds	-	-			
To Expenditure on Objects of the Trust (a) Educational (b) Medical (c) Relief of Poverty (d) Other Charitable Objects	2,607,390.00 2,796,447.00 22,034,084.00 1,342,918.00	28,780,839.00			
To Excess of Income over Expenditure	-	12,440,507.93			
Total Rs.....		43,130,527.72	Total Rs.....		43,130,527.72

As per our report of even date
FOR GAURAV C KOTHARI AND CO
CHARTERED ACCOUNTANTS
E.REG. NO. 155704W



Dated:- 01.10.2025
Place: Mumbai

GAURAV CHANDRAPRAKASH KOTHARI
PROPRIETOR
M. NO. 15655Z

Dated:- 01.10.2025
Place: Mumbai

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THE MAHARASHTRA PUBLIC TRUST ACT, 1950
SCHEDULE - IX C
(Vide Rule 32)

Statement of Income liable to Contribution for the year ending : 31st March, 2024
Name of the Public Trust : WORLD ALLIANCE OF PARSI IRANI ZARTHOSHTIS
Registration No. : F-28625 (MUM)

	Rs.	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		43,130,527.72
II. Items not chargeable to Contribution under Section 58 and Rules 32 :		
(i) Donations received from other Public Trusts and Dharmadas	4,255,000.00	
(ii) Grants received from Government and Local authorities	-	
(iii) Interest on Sinking or Depreciation Fund	-	
(iv) Amount spent for the purpose of secular education	2,607,390.00	
(v) Amount spent for the purpose of medical relief	2,796,447.00	
(vi) Amount spent for the purpose of veterinary treatment of animals	-	
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity	-	
(viii) Deductions out of income from lands used for agricultural purposes :-		
(a) Land Revenue and Local Fund Cess	-	
(b) Rent payable to superior landlord	-	
(c) Cost of production, if lands are cultivated by trust.	-	
(ix) Deductions out of income from lands used for non-agricultural purposes :-		
(a) Assessment, cesses and other Government or Municipal Taxes	-	
(b) Ground rent payable to the superior landlord	-	
(c) Insurance premia	-	
(d) Repairs at 10 per cent of gross rent of building	-	
(e) Cost of collection at 4 per cent of gross rent of buildings let out	-	
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income	-	
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent	-	(9,658,837.00)
Gross Annual Income Chargeable to Contribution Rs.		33,471,690.72

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double deduction.



FOR GAURAV C KOTHARI AND CO
CHARTERED ACCOUNTANTS
Firm Reg. No. 155704W

Gaurav

Dated:- 01.10.2025
Place Mumbai

GAURAV CHANDRAPRAKASH KOTHARI
PROPRIETOR
M.NO. 156557

Trust Address :

WORLD ALLIANCE OF PARSI IRANI ZARTHOSHTIS
C/O MEHER PANTHAKI
BLOCK U, FLAT 5/2, 5TH FLOOR,
SHAHID BHAGAT SINGH ROAD,
COLABA, MUMBAI - 400001

M. Panthaki

Trustee

Dated:- 01.10.2025
Place Mumbai

A. P. Desai

M. K. Desai

SCHEDULE IX-D

[See Rule 19 (2A)]

Information to be submitted by the Author along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act, 1950.

NAME OF THE TRUST : - WORLD ALLIANCE OF PARSIS IRANI ZARTHOSHTIS**REG NO : - F-28625(MUM)**

Sr. No.	Particulars	Details		
1	Pan No. of Trust	AAATW1073B		
2	Registration No. with Date of Registration under Section 12AA of Income Tax Act.1961 (43 of 1961).	AAATW1073BE20219 9/24/2021		
3	Acknowledgement No. with Date of Filing of the Return of Income for earlier three years.	Sr.No.	Acknowledgment No.	Year
		(i)	721452821141022	2021-2022
		(ii)	529884320271123	2022-2023
		(iii)	684482320071124	2023-2024
4	PAN of Trustees	Sr. No	Name of Trustee	PAN No.
		(i)	MEHER DINYAR PANTHAKI	AKGPP8488F
		(ii)	ANAHITA YAZDI DESAI	AMBDP2156M
		(iii)	KHOJESTE PUDAM MISTREE	AAAPM9744R
		(iv)	BURGES HOSHANG WANIA	AARPW7416K
		(v)	KARYESH CYRUS PATEL	AJVPP4106C
		(vi)	FARROKH MINOO RUSTOMJI	AAEPR1210M
		(vii)	FEROZE SOLY SETHNA	AAJPS8813J
		(viii)	NEVILLE KERSI MUKADAM	AALPM3496P



FOR GAURAV C KOTHARI AND CO
CHARTERED ACCOUNTANTS

GAURAV CHANDRAPRAKASH KOTHARI
PROPRIETOR
MEMBERSHIP NO.156557

WORLD ALLIANCE OF PARSI IRANI ZARTHOSHTIS

SCHEDULE A

Corpus Funds forming part of the Balance Sheet as at 31st March, 2025		
1) CORPUS FUND		
Opening Balance	120,550,000.00	
Add: Received during the year	-	
Less: Expenses during the year	-	120,550,000.00
2) DHUN ZAL ERANEE MEMORIAL A/C		
Opening Balance	10,018,226.70	
Add: Received during the year	-	
Less: Expenses during the year	-	10,018,226.70
3) ZAL ERANEE FUND		
Opening Balance	-	
Add: Received during the year	10,034,327.04	
Less: Expenses during the year	-	10,034,327.04
4) THE ESTATE OF JAL HORMUSJI SETHNA FUND		
Opening Balance	-	
Add: Received during the year	10,674,880.45	
Less: Expenses during the year	-	10,674,880.45
GRAND TOTAL		151,277,434.19



WORLD ALLIANCE OF PARSIS IRANI ZARTHOSHTIS

SCHEDULE B

Earmarked Funds forming part of the Balance Sheet as at 31st March, 2025		
1) KATHI FUND		
Opening Balance	317,513.00	
Add: Received during the year	5,000.00	
Less: Expenses during the year	20,000.00	302,513.00
2) CANCER PATIENT FUND		
Opening Balance	1,000,000.00	
Add: Received during the year	-	
Less: Expenses during the year	-	1,000,000.00
3) LIFE MEMBERSHIP FEES		
Opening Balance	2,024,402.00	
Add: Received during the year	6,500.00	
Less: Expenses during the year	-	2,030,902.00
GRAND TOTAL		3,333,415.00



WORLD ALLIANCE OF PARSI IRANI ZARTHOSHTIS

SCHEDULE - C

Statement of Investments forming part of Balance Sheet

Details of Fixed Deposit

Sr. No.	Name of Bank	Particulars	Rate of Interest (p.a.)	Date of Investment	Date of Maturity	Amount Rs.
1	ZCB LTD	000009C392481002	7%	08.10.2023	08.01.2025	500,000.00
2	ZCB LTD	000065C397192003	7%	11.11.2023	11.02.2025	1,000,000.00
3	ZCB LTD	000067C397192005	7%	04.12.2023	04.03.2025	1,000,000.00
4	ZCB LTD	000068C397192006	7%	04.12.2023	04.03.2025	1,000,000.00
5	ZCB LTD	000064C397192002	7%	03.10.2023	03.01.2025	1,000,000.00
6	HDFC LTD	BM/21440058	6.10%	16.02.2021	16.08.2026	10,000,000.00
7	HDFC LTD	BM/22266170	6.50%	20.10.2021	20.04.2027	450,000.00
8	HDFC LTD	BM/22341916	6.35%	12.11.2021	12.05.2027	1,000,000.00
9	HDFC LTD	BM/22454830	6.20%	17.12.2021	17.12.2026	20,000,000.00
10	HDFC LTD	BM/22495640	6.00%	03.10.2024	03.09.2027	5,000,000.00
11	HDFC LTD	BM/22495884	7.40%	30.12.2024	30.07.2029	5,000,000.00
12	HDFC LTD	BM/22495963	6.50%	28.12.2021	28.06.2027	5,000,000.00
13	HDFC LTD	BM/22517209	6.10%	18.12.2021	18.12.2026	5,000,000.00
14	HDFC LTD	BM/22567039	6.25%	21.01.2022	21.01.2027	4,500,000.00
15	HDFC LTD	BM/22579698	6.52%	29.01.2022	29.07.2027	15,000,000.00
16	HDFC LTD	BM/22618894	6.52%	09.02.2022	09.08.2027	5,000,000.00
17	HDFC LTD	FD 50300163117152	6.60%	21.09.2023	21.09.2024	100,000.00
18	HDFC LTD	FD 50300163117994	6.60%	21.09.2023	21.09.2024	50,000.00
19	HDFC LTD	FD 50300163118932	6.60%	21.09.2023	21.09.2024	100,000.00
20	HDFC LTD	FD 50300385367755	6.60%	29.11.2024	29.11.2025	1,000,000.00
21	HDFC LTD	FD 50301009822997	7.25%	22.07.2024	22.01.2026	10,034,300.00
22	HDFC LTD	FD 50301025457416	7.35%	20.08.2024	20.07.2027	5,000,000.00
23	HDFC LTD	FD 50301036540660	7.25%	10.09.2024	10.03.2026	10,000,000.00
24	HDFC LTD	50301133970504	7.25%	19.03.2025	19.09.2026	1,000,000.00



25	HDFC LTD	BM/23661824	7.30%	14.12.2022	14.09.2026	400,000.00
26	HDFC LTD	FD 50300986684632	7.10%	25.04.2024	25.07.2025	2,500,000.00
27	ZCB LTD	006141600000020	5.25%	09.09.2022	09.12.2025	350,000.00
28	ZCB LTD	000069C397192007	7.00%	27.12.2023	27.03.2025	1,000,000.00
29	ZCB LTD	000070C397192008	7.00%	05.01.2024	05.04.2025	1,000,000.00
30	ZCB LTD	000071C397192009	7.00%	14.01.2024	14.04.2025	1,500,000.00
31	ZCB LTD	000072C397192010	7.00%	25.02.2024	25.05.2025	4,000,000.00
32	ZCB LTD	000077C397192014	7.00%	18.06.2023	18.09.2024	100,000.00
33	ZCB LTD	000078C397192015	7.00%	30.06.2023	30.09.2024	1,000,000.00
34	ZCB LTD	000079C397192016	7.00%	08.08.2023	08.11.2024	1,000,000.00
35	ZCB LTD	000080C397192017	7.00%	08.08.2023	08.11.2024	1,150,000.00
36	ZCB LTD	006141600000091	7.00%	06.03.2023	06.06.2024	1,000,000.00
37	ZCB LTD	000076C397192013	7.00%	01.05.2023	01.08.2024	1,000,000.00
38	HDFC LTD	BM/23586480	7.30%	23.11.2022	23.08.2026	5,000,000.00
39	HDFC LTD	BM/23679609	7.40%	21.12.2022	21.09.2026	1,000,000.00
40	HDFC LTD	BM/23657397	7.50%	13.12.2022	13.09.2026	50,000.00
41	ZCB LTD	000066C397192004	4.75%	20.05.2021	20.05.2026	500,000.00
42	HDFC LTD	FD 50300846665251	7.20%	08.08.2023	08.07.2026	10,018,226.00
TOTAL INVESTMENTS AS ON 31.03.2025						140,302,526.00



Details of Mutual Fund

Sr. No.	Name of Mutual Fund House	Script Name	Amount (Rs.)
1	Aditya Birla Sun Life	Aditya Birla Digital Growth	3,151,756.88
2	Aditya Birla Sun Life	Aditya Birla Flexi Cap Growth	3,679,502.84
3	Aditya Birla Sun Life	Aditya Birla Liquid Growth	3,659,543.61
4	Aditya Birla Sun Life	Aditya Birla Sun Life India GenNext Fund	2,874,645.11
5	SBI	SBI Consumption Growth	1,530,923.45
6	SBI	SBI Large and Midcap Growth	2,653,991.40
7	SBI	SBI ESG Exclusionary Strategy Fund - Gr	184,490.78
8	SBI	SBI Healthcare Opportunities Fund - Regular Plan - Gr	1,400,050.89
9	ICICI Fund	ICICI Liquid Fund	667,015.76
10	ICICI Fund	ICICI Prudential Large and Mid Cap Fund	2,284,946.82
TOTAL INVESTMENTS AS ON 31.03.2025			22,086,867.54



WORLD ALLIANCE OF PARSIS IRANI ZARTHOSHTIS

SCHEDULE D

Fixed Asset forming part of the Balance Sheet as at 31st March, 2025

Fixed Assets	Rate of Dep. %	Written Down Value					Depreciation			Net Block	
		WDV as on 4/1/2024	Additions During the Year		Deductions	Total	Depreciation written off this year	Depreciation on A/c of Sales	Total Depreciation 3/31/2025	As on 3/31/2025	As on 3/31/2024
			First Half	Second Half							
A) Movable											
1) Furniture & Fixture	10%	13,711.00	-	-	-	13,711.00	1,371.00	-	1,371.00	12,340.00	13,711.00
2) Electrical Equipment	15%	1,323.00	-	-	-	1,323.00	198.00	-	198.00	1,125.00	1,323.00
3) Air Conditioner	15%	11,759.00	-	-	-	11,759.00	1,764.00	-	1,764.00	9,995.00	11,759.00
4) Computers	40%	6,156.00	-	-	-	6,156.00	2,462.00	-	2,462.00	3,694.00	6,156.00
		32,949.00	-	-	-	32,949.00	5,795.00	-	5,795.00	27,154.00	32,949.00
Grand Total		32,949.00	-	-	-	32,949.00	5,795.00	-	5,795.00	27,154.00	32,949.00



WORLD ALLIANCE OF PARSIS IRANI ZARTHOSHTIS
SCHEDULE E
LIST OF VOLUNTARY CONTRIBUTIONS RECEIVED FOR F.Y. 2024-25

Sr. No	Name	Mode of Payment	Amount
1	Anahita Kumar	Cash	20,000.00
2	Bapai Behram Soonawalla	Cash	20,000.00
3	Daisy	Cash	2,000.00
4	Delnaz Khodaiji	Cash	700.00
5	Diana Patel	Cash	500.00
6	Dinshaw Billimoria	Bank	25,000.00
7	Dotiwalla Kersi	Cash	10,000.00
8	Firoz Jokhi	Cash	1,000.00
9	Firoze Jokhi	Cash	1,500.00
10	Freny And Vispi Lakdawalla	Bank	10,000.00
11	Jasmine Bacha	Cash	2,000.00
12	Late Nauzer Ichaporia	Cash	500.00
13	Maharukha Enginner	Bank	10,000.00
14	Meher Jehangir Katrak	Cash	500.00
15	Nazneen Karkaria	Cash	10,000.00
16	Niloufer Patel	Bank	11,000.00
17	Nilufer Charna	Cash	5,000.00
18	Perviz R Edibam	Cash	10,000.00
19	Prochy Shroff	Cash	500.00
20	Sharookh Contractor	Cash	1,000.00
21	Aban Tampal	Cash	1,000.00
22	Adi Mistry	Cash	4,000.00
23	Anahita Desai	Bank	12,010.00
24	Armaiti Adajania	Bank	25,000.00
25	Armaiti Adajania	Bank	12,500.00
26	Armaiti Balsara	Bank	25,000.00
27	Arnavaz Shroff	Bank	200,000.00
28	Aspi Acharia	Bank	1,500.00
29	Astaguru Auction House Private Limited	Bank	500,000.00
30	Bai Bhicajjee Jehangir Mody Parsi Sanatorium Trust	Bank	200,000.00
31	Bai Maneckbai P. B. Jeejeebhoy Deed Of Settlement Fund	Bank	2,500,000.00
32	Bapsy Rusti Carnac	Cash	2,000.00
33	Behli Naterwalla	Cash	10,000.00
34	Behli Naterwalla	Bank	10,000.00
35	Behnaz Bomi Patel	Bank	5,001.00
36	Beramji'S Institute Of Alternative Therapy	Bank	25,000.00
37	Burges Wania	Bank	25,000.00
38	Coomi Kersi Mehta	Bank	10,000.00
39	Coomie A. Gazdar	Bank	65,000.00
40	Daara Patel	Bank	10,000.00
41	Daisy Shroff	Cash	500.00
42	Dara F. Jokhi	Bank	100,000.00
43	Darius D. Pandole	Bank	5,000,000.00
44	Dilnavaz Randeria	Bank	24,000.00
45	Dolly Irani	Cash	1,000.00
46	Eduf Fanibunda	Bank	30,000.00
47	Eric Anklesaria	Cash	50,000.00
48	Farida Dordi	Cash	2,000.00
49	Farida Eruch Mehta	Bank	25,000.00
50	Farida Kasad	Cash	100.00
51	Farida Umrigar	Cash	10,000.00
52	Farida Umrigar	Bank	11,000.00
53	Farokh D. Pandole	Bank	5,000,000.00
54	Farokh Messman	Bank	20,001.00
55	Farokh Vakil	Bank	35,000.00
56	Farrokh Jijina	Bank	1,000,000.00
57	Feruza Vapiwalla	Cash	1,500.00
58	Havovi Sukhadwala	Bank	60,000.00
59	Homai Daruwalla	Bank	40,000.00
60	Homai Marfatia	Cash	2,000.00
61	Homai Shavak Dadachanji	Bank	500,000.00
62	Homeyar Tavaria	Bank	9,000.00
63	Jehangir H. Kalvachvala	Bank	100,000.00
64	Kaizerin Doctor	Bank	10,000.00
65	Kamal D. Pandole	Bank	5,000,000.00
66	Karyesh Patel	Cash	10,000.00
67	Katgara Foundation	Bank	50,000.00



68	Katie M. Sukhadwala	Bank	60,000.00
69	Katie Saxton	Bank	25,000.00
70	Kersi Nawroji Mehta	Bank	10,000.00
71	Ketayun Daruwalla	Cash	5,000.00
72	Kety Daruwalla	Bank	3,000.00
73	Kety Daruwalla	Cash	3,000.00
74	Khoremand Mehta	Cash	2,000.00
75	Mahrukh Pavri	Cash	500.00
76	Maki Mody	Bank	25,000.00
77	Mani Bhatena	Bank	535,001.00
78	Meher Panthaki	Bank	5,400,000.00
79	Mehernosh Kapadia	Bank	300,000.00
80	Mehernosh Khajotia	Bank	31,000.00
81	Mehernosh Mehta	Bank	10,000.00
82	Mehroo Patel	Cash	500.00
83	Ms Roshan Jehangir Poonjiaji & Mrs Leela Nariman Poonjiaji Charitable Trust	Bank	500,000.00
84	Nauzad Munshi	Cash	1,500.00
85	Neha Felfell	Cash	5,000.00
86	Nergis Mistry	Cash	5,000.00
87	Niloofer Pavri	Cash	1,000.00
88	Nitash Damania & Ors. Executors Of The Est. Of Late Ms. Banoo N. Damania	Bank	25,000.00
89	Noshir Gotla	Bank	30,000.00
90	Nowroze J. N. Vazifdar	Bank	40,000.00
91	Parvez Savak Patel	Cash	10,000.00
92	Pervin Kapadia	Bank	24,000.00
93	Pervin Pastakia	Bank	10,000.00
94	Piloo Engineer	Cash	12,000.00
95	R. R. Acharia	Bank	2,000.00
96	Rohin D. Daruwala	Bank	50,000.00
97	Roshan Bhandari	Bank	2,500.00
98	Roshan Bharucha	Bank	2,000.00
99	Roshni Limboowalla	Bank	2,000.00
100	Roshni Limboowalla	Cash	2,000.00
101	Ruby Captain	Bank	100,000.00
102	Ruby E. Fanibunda	Bank	100,000.00
103	Rumie Gazdar	Bank	100,000.00
104	Rumy Ghoga	Bank	10,002.00
105	Rustom Banker	Bank	20,000.00
106	Scheherzade Yezdani	Bank	60,500.00
107	Shahriar M. Farrokhanesh	Bank	15,033.00
108	Shanaz Gomes	Bank	20,000.00
109	Shiraz Bastani	Bank	11,000.00
110	Shirin & Jamshedji Allbless Trust	Bank	50,000.00
111	Sunita Masani	Bank	15,000.00
112	Tannaz Dastoor	Cash	1,000.00
113	The Bandra Parsi Convalescent Home	Bank	400,000.00
114	The Captain Charity Foundation	Bank	30,000.00
115	The Estate Of Late Neli Mehernosh Narialvala	Bank	3,500,000.00
116	The M. K. Tata Trust	Bank	500,000.00
117	Thrity Daruwalla	Cash	2,000.00
118	Udwada Bakers	Cash	2,000.00
119	Varnan & Nauzer Balsara	Bank	25,000.00
120	Vera C. Bagwadia	Bank	10,000.00
121	Verolyn Tolat	Bank	30,000.00
122	Yashna Dadachanji	Cash	4,000.00
123	Yasmin Fardeoon Choksey	Cash	2,000.00
124	Yazdi Burjor Tantra	Bank	30,000.00
125	Zarir Mehta	Bank	138,000.00
126	Zarin Jesia	Bank	5,000.00
127	Zarine Doomasia	Cash	1,000.00
128	Zeena Dalal	Cash	2,000.00
129	Zinobia Schroff	Cash	2,000.00
130	Zubin Dotivala	Bank	50,000.00
131	Zubin Rupa	Cash	4,500.00
GRAND TOTAL			33,249,348.00



WORLD ALLIANCE OF PARSI IRANI ZARTHOSHTIS

SCHEDULE - F

**Establishment Expenses formiing part of Income and
Expenditure Account For Year Ended 31st March, 2025**

Particulars	Amt (Rs.)
Advertisement Expenses	492,200.00
Bank Charges	1,839.66
Conveyence	5,940.00
Domain Renewal Charges	9,317.00
Mutual Fund Charges	638.28
News Paper And Periodicals	2,218.00
Office Expense	147,339.00
Office Rent	177,000.00
Postage & Courier Charges	13,077.00
Printing and Stationery	68,636.00
Professional Fees	117,400.00
Repairs and Maintainence	6,745.00
Salary	776,750.00
Staff Welfare	43,644.85
Telephone Expenses	16,641.00
	1,879,385.79



WORLD ALLIANCE OF PARSIS IRANI ZARTHOSHTIS

SCHEDULE - G

Notes Forming Parts Of The Accounts For The Year Ended 31st March, 2025

1) Significant accounting policies:

- a) The Trust generally follows the Cash System of Accounting based on the fundamental accounting assumptions viz, going concern, consistency etc.
- b) Financial statements are prepared on historical cost conventions without taking into consideration the impact of the changing value in the purchasing power of money.

2) Recognition of Income and Expenditure:

The basis of accounting followed by the Trust is Cash, wherein the revenue and related assets are recognised when received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred, except as described in note no.4 herein below.

3) INVESTMENTS:

Investments of the Trust were made in compliance with the provisions of section 11(5) of the Income Tax Act, 1961.

