

INDIAN ORTHODONTIC SOCIETY
Consolidated Balance Sheet as at 31st March 2025

Particulars	Note	31.03.2025	31.03.2024
EQUITY AND LIABILITIES			
General Fund	2	152,436,308	129,112,294
Awards and other Funds	3	11,064,664	11,064,664
		163,500,972	140,176,958
Current liabilities			
Trade payables	4	3,344,815	358,762
Other current liabilities	5	9,303,677	10,481,412
Short-term provisions	6	2,257,603	542,654
		14,906,095	11,382,828
Total		178,407,067	151,559,786
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment	7	156,667	179,559
Intangible assets	7	3,637	4,850
Non-current investments	8	149,403,480	136,253,004
Other non-current assets	9	12,500	12,500
		149,576,284	136,449,913
Current assets			
Trade receivables	10	528,860	753,704
Cash and bank balances	11	25,600,555	7,570,418
Short Term Loans and Advances	12	312,210	90,000
Other current assets	13	2,389,158	6,695,750
		28,830,782	15,109,873
Total		178,407,067	151,559,786
Significant accounting policies	1		
The accompanying notes are an integral part of the financial statements			

As per our report of even date

For P J S L & CO.

Chartered Accountants

Firm Regn No. 023575N

Sanjay Labh

(Partner)

M No. 099871

UDIN : 25099871BMNUXH9628

Place : Ghaziabad

Date : 18/07/2025

INDIAN ORTHODONTIC SOCIETY

Sulabh
Secretary

C. Muniach
Treasurer

INDIAN ORTHODONTIC SOCIETY**Consolidated Income & Expenditure A/c for the period ended 31'st March 2025**

(Amount in Rs.)

Particulars	Note	31.03.2025	31.03.2024
Income:			
Gross Receipts from main objects	14	93,954,489	20,915,184
Other Income	15	10,474,989	9,695,491
Total Income (I+II)		104,429,478	30,610,675
Expenditures:			
Expenses incurred for Main objects	16	74,404,168	15,676,651
Employee benefits expense	17	759,000	428,872
Finance costs	18	74,808	5,744
Depreciation and amortization expense	19	24,105	29,374
Other expenses	20	3,552,144	2,041,277
Total expenses		78,814,225	18,181,918
Surplus/(Deficit) for the year		25,615,254	12,428,756
The accompanying notes are an integral part of the financial statements	1		

As per our report of even date

For P J S L & CO.

Chartered Accountants

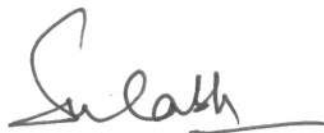
Firm Regn No. 023575N


Sanjay Labh
(Partner)

M No. 099871



INDIAN ORTHODONTIC SOCIETY



Secretary



Treasurer

Place : Ghaziabad

Date : 18/07/2025

UDIN : 25099871BMNUXH9628

INDIAN ORTHODONTIC SOCIETY

Note-1

Significant Accounting Policies & Notes to Accounts:

a Basis of preparation.

The financial statements have been prepared to comply in all material respects with the applicable Accounting Standards issued by Institute of Chartered Accountants of India. The financial statements have been prepared under historic cost convention on accrual basis.

b Revenue Recognition

The society follows mercantile system of accounting. There is no change in the method of accounting under this financial year.

c Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation and depreciation is provided on W.D.V. method as per rate prescribed under Income Tax Rules.

d Taxes on Income

Income Tax liability computed annually after considering tax allowances and exemptions.

e Provision and Contingent Liabilities/Assets:

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

f Investments

Long-term investments are carried at cost, unless there is a permanent diminution in value. Current investments are carried at lower of cost or fair value.

g All creditors, Debtors, Advances from members and loans & advances are subject to confirmation from the parties.

h We have informed by the management that there is no outstanding dues payable to MSME creditors and there is no contingent, disputed liabilities outstanding at the end of the year.

i Previous year's figures have been regrouped or rearranged wherever necessary for comparison purposes.

j We have informed by the management that there is no contingent, disputed liabilities outstanding at the end of the year.

As per our Report of even date attached

For P J S L & CO.

Chartered Accountants

Firm Regn No. 023575N


Sanjay Labh

Partner

M. No. - 099871

UDIN: 25099871BMNUXH9628

Date: 18/07/2025

Place: Ghaziabad

INDIAN ORTHODONTIC SOCIETY



Secretary


Treasurer

INDIAN ORTHODONTIC SOCIETY

ALL NOTES ANNEXED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH 2025

NOTE - "2" General Fund

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
General Fund		
Opening Balance	129,112,294	118,885,994
Less: Income Tax Paid	2,291,240	2,202,456
Add (Less): Excess of Expenditure Over Income during the year	25,615,254	12,428,756
Total	152,436,308	129,112,294

NOTE - "3" Awards and other Funds

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Awards and other Funds		
Opening Balance	11,064,664	11,064,664
Add: Adjustment during the year	-	-
Total	11,064,664	11,064,664

NOTE - "4" Trade Payables

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Sundry Creditors		
Total Outstanding dues of Micro, small and medium Enterprises	-	-
Total Outstanding dues of Creditors other than Micro, small and medium Enterprises	3,344,815	358,762
Total	3,344,815	358,762

NOTE - "5" OTHER CURRENT LIABILITIES

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
GST Payable-Chennai	38,114	820,980
GST Payable- 58th IOC-2024	-	378,450
GST Payable- 28th IOS-2025	1,727,157	-
GST Payable- 58TH IOC	139,761	-
TDS Payable	172,902	133,722
Advance Registration Fee received for Conference	7,225,743	9,148,260
Total	9,303,677	10,481,412

NOTE - "6" Short Term Provisions

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Expenses Payable	2,257,603	542,654
Total	2,257,603	542,654

NOTE - "8" Non Current Investment

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Fixed deposit with Indian Bank	137,484,630	129,342,308
Mutual Fund	11,500,000	6,500,000
FDR's with PNB	87,968	87,968
FDR's with P&M Co-Op Bank	162,835	162,835
Accrued Interest on FD	168,047	159,893
Total	149,403,480	136,253,004



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NOTE. "7" PROPERTY PLANT AND EQUIPMENTS

C. Ministers

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INDIAN ORTHODONTIC SOCIETY

ALL NOTES ANNEXED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH 2025

NOTE - "9" other non current assets

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Security Deposit	12,500	12,500
Total	12,500	12,500

NOTE - "10" Trade Receivables

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Amount recoverable from		
Outstanding for a period of less than 6 months from the date they are due for receipts	-	-
Secured Considered Good	-	-
Unsecured Considered Good:-	480,040	428,197
Doubtful	-	-
Outstanding for a period of exceeding 6 months from the date they are due for receipts	-	-
Secured Considered Good	-	-
Unsecured Considered Good:-	48,820	325,507
Doubtful	-	-
Unbilled Receivables	-	-
Total	528,860	753,704

NOTE - "11" CASH AND BANK BALANCES

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Cash In Hand		
Cash In-hand(As Certify by Management)	42,778	48,453
Balance with Bank:		
Indian Bank IOS	12,763,697	309,960
IDBI Bank-JIOS	-	164,353
Indian Bank-JIOS	20,936	20,936
Indian Bank IOS 27th PG Conv.	28,715	58,715
SBI Digital Orthodontic workshop AIIMS	-	49,372
Indian Bank_28th IOS	5,413,033	134,001
Indian Bank_58th IOC	109,810	6,784,627
Indian Bank_29th IOS	428,700	-
Indian Bank_59th IOC	6,792,886	-
Total (A+B)	25,600,555	7,570,418

NOTE - "12" short term loans and advances

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Other Loan and advance 58th IOC-2024	-	90,000
Other Advance	312,210	-
Total	312,210	90,000

NOTE - "13" other current assets

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
TDS/Advance Tax	2,019,760	5,305,560
GST Input	155,835	1,308,137
Prepaid Expenses	213,563	82,054
Total	2,389,158	6,695,750



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INDIAN ORTHODONTIC SOCIETY

ALL NOTES ANNEXED TO AND FORMING PART OF THE
INCOME AND EXPENDITURE STATEMENT AS AT 31ST MARCH 2025

NOTE - "14" Gross Receipts from main objects

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Membership Fees	16,886,339	14,344,921
Receipts from 56th IOC	-	644,068
Advertisement Income from IOS Times	42,373	84,746
Income From Digital Orthodontic AIIMS	-	810,169
Sponsorship - for 27th IOS PG Convention-2024	-	4,650,000
Sponsorship Income	6,500,000	-
Income from JIOS		
Royalty Income	495,377	381,280
Receipts from 28Th IOS	24,660,074	-
Receipts from 58Th IOC	45,370,326	-
Total	93,954,489	20,915,184

NOTE - "15" OTHER INCOME

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Interest on Bank FDR	10,173,709	9,562,106
Interest on Income Tax Refund	240,680	-
Other Income	60,600	133,385
Total	10,474,989	9,695,491



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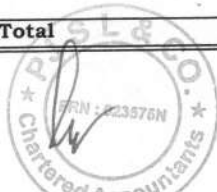
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INDIAN ORTHODONTIC SOCIETY

ALL NOTES ANNEXED TO AND FORMING PART OF THE
INCOME AND EXPENDITURE STATEMENT AS AT 31ST MARCH 2025

NOTE - "16" Expenses incurred for Main objects

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
IOS Care Member Compensation Expenses	-	2,200,000
Welcome Kit Expenses	454,091	780,384
Public Awareness Expenses	1,939,495	537,414
Research Grant Expenses	300,000	270,000
Web Maintenance Charges	431,387	268,102
Webinar and Conference Expenses	224,650	186,841
EC meeting Expenses	110,454	144,241
APFORE and WFO Fees	58,403	30,823
Momentos Expenses	79,040	79,649
Donation Paid - T.N Flood	-	50,000
Society Registrar fee	-	17,900
Indemnity Insurance Expenses	-	107,265
Expenses for 58th IOC-2024	-	2,535,782
IOS Times Expenses	60,000	147,118
JCOIOS Expense	51,906	31,780
Sponsorship paid to 27th IOS PG Conv-2024	-	4,561,000
Digital Orthodontic Workshop AIIMS	-	807,325
Educational Expenses (Study Group)	175,000	-
<u>JIOS Expenses</u>		
Journal Printing Charges	1,280,000	1,943,495
PLAGIARISM Check Service	-	42,250
Journal Postage Charges	-	935,282
<u>Educational Conference Expenses-28th IOS</u>		
Conference Expenses	482,522	-
Food & Catering Expenses	7,359,972	-
Welcome Kit Expenses	982,317	-
Accommodation Expenses	959,882	-
Attire/ T-Ishirt Expenses	129,125	-
Audio Visual Service Expenses	1,570,376	-
Decoration Expenses	155,000	-
Conference Advertisement Expenses	598,000	-
Conference Venue expenses	9,614,422	-
Fire Sefty Expenses	189,300	-
Members Registration Support Service	667,472	-
Cultural Expenses	150,000	-
Conference Management fees	324,500	-
Printing & Stationery Expenses	217,640	-
Transport Expenses	65,856	-
<u>Educational Conference Expenses-58th IOC</u>		
Audio Visual Expense	4,089,050	-
Meeting Expense	202,638	-
Conference Expense	369,503	-
Cultural Expense	831,900	-
Conference Venue expenses	7,261,874	-
Accommodation, Food & Beverages Expenses	23,498,280	-
License Fee	1,097,000	-
Confrence Management Expenses	1,100,000	-
GST Expenses	1,077,584	-
Manpower Expense	261,000	-
Mobile App Expense	200,000	-
Momentos & Other Expense	230,737	-
Website Expense	509,042	-
Welcome Kit Expense	2,458,069	-
Honorarium	1,008,960	-
Educational Expense	491,550	-
Printing & Stationery Expenses	732,030	-
Transport Expenses	354,140	-
Total	74,404,168	15,676,651



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INDIAN ORTHODONTIC SOCIETY

ALL NOTES ANNEXED TO AND FORMING PART OF THE
INCOME AND EXPENDITURE STATEMENT AS AT 31ST MARCH 2025

NOTE - "17" EMPLOYEES BENEFIT EXPENSES

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Salaries	759,000	428,872
Total	759,000	428,872

NOTE - "18" FINANCE CHARGES

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Bank Charges	30,888	5,744
Interest on OD	43,920	-
Total	74,808	5,744

NOTE - "19" DEPRECIATION AND AMORTIZATION EXPENSES

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Depreciation on Fixed Assets	24,105	29,374
Total	24,105	29,374

NOTE - "20" OTHER EXPENSES

Particulars	Amount (Rs.) 31.03.2025	Amount (Rs.) 31.03.2024
Election Expenses	429,787	383,688
Travelling & Conveyance	377,670	359,588
Consultancy Expense	158,720	236,800
Legal & Professional Expenses	1,049,500	232,500
Printing & Stationery Expenses	215,197	227,253
Office Rent	156,000	156,000
Accounting Charges	375,000	135,000
Audit Fees	100,000	90,000
Audit Fees - Conferences	150,000	-
Staff Conveyance Expenses	39,900	37,900
Computer and Printer Maintenance	16,550	31,348
Office Expenses	101,572	62,952
Postage Expenses	59,470	17,160
Mobile & Internet Charges	18,408	18,408
Forex (Gain)/Loss	28,510	-
Sundry Balance Written off	250,609	22,467
GST Expenses	25,251	30,213
Total	3,552,144	2,041,277



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