


THE HANS FOUNDATION
E-4, Asola Homes, Chattarpur, New Delhi - 110074
Balance Sheet as at 31st March 2025

(Amount in ₹ Laacs)				
Sr.No	Particulars	Note	As at 31st March 2025	As at 31st March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	29,573.90	47,235.68
(b)	Restricted Funds	3	4.20	26.41
			29,578.10	47,262.09
2	Non-current liabilities			
(a)	Long-term provisions	4	375.96	292.02
			375.96	292.02
3	Current liabilities			
(a)	Trade payables	5	3,580.10	2,479.91
(b)	Other current liabilities	6	1,074.65	1,240.08
(c)	Short-term provisions	7	263.00	206.72
			4,917.74	3,926.71
	Total		34,871.80	51,480.82
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	8	28,093.73	37,540.63
(ii)	Intangible assets	8	15.23	7.07
(iii)	Capital work in progress	8	117.64	1,003.68
			28,226.61	38,551.38
2	Current assets			
(a)	Inventories	9	142.06	390.60
(b)	Trade receivables	10	545.33	243.70
(c)	Cash and bank balances	11	4,227.65	10,576.82
(d)	Short Term Loans and Advances	12	671.79	918.89
(e)	Other current assets	13	1,058.37	799.44
			6,645.20	12,929.44
	Total		34,871.80	51,480.82

The accompanying notes are an integral part of the financial statements

As per our report of even date attached
For T R Chadha & Co LLP
Chartered Accountants
Firm Registration No. 006711N/0N500028


Rajendra Prasad
Partner
M. No. 098941

Place: Noida

Date: 23-10-2025

For & behalf of the Board of Trustee
THE HANS FOUNDATION


Sunil Gupta
Trustee
Place: Haryana
Date:


Sandeep J Kapur
CEO
Place: Haryana
Date: 23-10-25

THE HANS FOUNDATION
E-4, Asola Homes, Chattarpur, New Delhi - 110074
Statement of Income and Expenditure for the year ended 31.03.2025

(Amount in ₹ Lacs)

Sr.No	Particulars	Note	For the Year ended 31st March 2025	For the Year ended 31st March 2024
I	Donation & Grants	14	52,397.75	43,439.83
II	Other Income	15	2,574.68	1,613.69
III	Total Income (I+II)		54,972.42	45,053.52
IV	Expenditure:			
(a)	Direct Program Cost	16	48,257.19	28,584.12
(b)	Administrative Expenditure	17	4,774.66	3,221.88
	Total expenses		53,031.85	31,806.00
V	Excess of Income over Expenditure for the year (III-IV)		1,940.58	13,247.52

The accompanying notes are an integral part of the financial statements

As per our report of even date attached
For T R Chadha & Co LLP
Chartered Accountants
Firm Registration No. 006711N/ 0N500028

For & behalf of the Board of Trustee
THE HANS FOUNDATION


Rajendra Prasad
Partner
M. No. 098941

Place : Noida
Date: 23.10.2025 -


Sunil Gupta
Trustee
Place: Haryana
Date:


Sandeep J Kapur
CEO
Place: Haryana
Date: 23.10.25

THE HANS FOUNDATION

E-4, Asola Homes, Chattarpur, New Delhi - 110074

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in ₹ Lacs)

Note-3		
Reserve & Accumulations	As at 31st March 2025	As at 31st March 2024
Opening Balance	12,876.53	7,680.06
Add: Transfer from Income & Expenditure	1,940.58	13,247.52
Add: Transfer from FA Fund	38.70	-
Add: Reversal of assets during the year	7.45	-
Add: Transfer from Unutilised Grant - U/s 11(2)	1,619.95	219.30
Add: Transfer from Unit - Rishikesh	999.62	-
Add: Transfer from Unit - THF Hospital	3,472.21	-
Add: Transfer from Unit - Eye Care	41.93	-
Add: Transfer from Unit - Dialysis Centre	62.80	-
Sub-Total	21,059.78	21,146.88
Less: Transfer to Asset Fund	9,260.77	8,264.55
Less: Transfer to Asset Fund - Land from Rishikesh	932.52	-
Less: Transfer to Asset Fund - from previous years fund	4,821.80	-
Less: Transfer to Unutilised Grant - U/s 11(2)	3.53	5.80
Less: Transfer to Unit - THF FC	171.07	-
Less: Transfer to Unit - Shivansh	932.52	-
Less: Transfer to Unit - Rishikesh	152.04	-
Less: Transfer to Unit - THF Hospital	112.15	-
Less: Transfer to Unit - Eye Care	3,208.80	-
Sub-Total	19,595.18	8,270.35
Total	1,464.60	12,876.53

FA Fund	As at 31st March 2025	31.03.2025
Opening Balance	32,764.95	30,666.78
Add: Transfer From Reserve & Accumulations	9,260.77	6,703.95
Add: Transfer From Reserve & Accumulations - Land from Rishikesh	932.52	-
Add: Transfer From Reserve & Accumulations - from earlier year funds	4,821.80	-
Sub-Total	47,780.04	37,370.73
Less: Assets disposed / written off during the year	7,751.50	163.31
Less: Depreciation charged during the year	11,880.53	4,442.46
Less: Transfer to Reserve & Accumulations	38.70	-
Sub-Total	19,670.73	4,605.78
Total	28,109.31	32,764.95



THE HANS FOUNDATION

E-4, Asola Homes, Chattarpur, New Delhi - 110074

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in ₹ Lacs)

Unutilised Grant	As at 31st March 2025	31.03.2025
Opening Balance	1,620.61	239.92
Add: Transfer to Reserve & Accumulations	3.53	1,600.00
Sub-Total	1,624.14	1,839.92
Less: Transfer to Reserve & Accumulations	1,619.95	219.30
Sub-Total	1,619.95	219.30
Total	4.20	1,620.61



THE HANS FOUNDATION
E-4, Asola House, Chattarpur, New Delhi - 110074

Note 18 - Notes to Accounts & Disclosures to the Financial Statements

a. Disclosure under AS- 18: Related Party Disclosures

As per Accounting Standard-18, the Trusts related parties and transactions are disclosed below:

A. Name of the Related Parties and their relationships

1. Key Managerial Personnel	Positions
Name of Party Sandeep Jawahar Lal Kapur	CEO

B. Related Parties Transactions

Name of the Parties	Relationship	Transactions	Year ended 31.03.2025	Year ended 31.03.2024
Sandeep Jawahar Lal Kapur	CEO	Salary	58,71,857	59,36,219
		Reimbursements	4,048	32,671

b. Disclosure pursuant to the MSMED Act 2006:

Dues to micro, small and medium enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) to the extent identified and information available with the Trust pursuant to section 22 of the MSMED Act, 2006:

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year.	10,83,91,595	3,60,85,622
The amount of interest paid by the buyer in terms of section 16, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
The amount of further interest remaining due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006.	-	-
	10,83,91,595	3,60,85,622

c As per the policy of The Hans Foundation, earned leave is available to employees on a pro-rata basis depending on the period of service during the financial year (April to March). Unutilized earned leave at the end of the financial year can be carried forward to the next year, subject to a maximum limit of 60 days. Leave encashment is payable on a pro-rata basis at the time of separation, with a ceiling of 60 days.

In respect of The Hans Foundation, provision for leave encashment has been created for Shivansh - The Hans Foundation Hospital and The Eye Care Units. However, no provision for leave encashment has been made in the books of the Head Office.

d Contingent Liability

i. Through a notice dated 11th July 2025, a suit has been instituted against The Hans Foundation by the Kangtsung Village Council, represented by its Chairman, for damages and compensation amounting to ₹3,78,06,560 under the Indian Contract Act, 1872. The suit alleges breach of a 99-year lease deed and deforestation caused during project implementation. The matter is pending before the Civil Judge, Mokokchung, Nagaland. Based on a review of the case and expert legal opinion, the management believes that it has a strong case and no material liability is expected to arise. Accordingly, no provision has been made, and the amount has been disclosed as a contingent liability.

ii. Mr. Vikrant Pathak has filed an appeal before the High Court of Delhi in 2024 against the judgment of the District Court, Saket, wherein he had challenged the termination of his employment by the organization in 2017. The District Court had awarded damages equivalent to two months' salary and legal expenses, which Mr. Pathak has contested as inadequate and sought enhancement of the compensation to approximately ₹1,00,00,000 (Rupees One Crore Only). The matter is currently pending before the Registrar, High Court of Delhi. Based on legal advice, the management believes it has a strong case and that no material liability is expected to arise. Accordingly, no provision has been made, and the amount has been disclosed as a contingent liability.


e During the year, the depreciation rates on certain fixed assets were revised retrospectively to align with the rates prescribed under the Income Tax Act, 1961. The differential depreciation arising from prior years has been charged to the current year and disclosed accordingly. The net book value of the affected assets has been restated based on the revised rates.

f Oxygen concentrators which was received as donation in kind has been shown as inventory and which was valued at the value declared in the bill of entry.

g Previous year's figures have been regrouped/ reclassified wherever necessary, to confirm the current year's classification.

As per our audit report of even date attached

For T R Chadha & Co LLP
Chartered Accountants
Firm Regd No: 006711N/N500028


Rajendra Prasad
(Partner)
M. No. 098941
Place: Noida
Date: 23-10-2025

For THE HANS FOUNDATION


Sandeep J Kapur
CEO
Place: Haryana
Date: 23-10-25



THE HANS FOUNDATION
E-4, Asola Homes, Chattarpur, New Delhi - 110074

Notes forming part of the Financial Statements for the year ended, 31st March, 2025
(Amount in ₹ Lacs)

Note - 1 Brief about the entity

The Hans Foundation (THF), works towards Health and Wellbeing of marginalized and under-served groups such as children, women and persons with disabilities. With an aim to create an equitable society, THF also focuses on holistic education and livelihood development of communities.

THF, is a Public Charitable Trust, vide registration no 900 Dated 27-02-2009. THF has been granted an exception under section 12A of The Income Tax Act, 1961 vide provisional registration number AABTT6280CE20214 Dated 28-05-2021. The exemption has been granted with effect from 01-04-2021. THF is registered under the Foreign Contribution (Regulation) Act, 2010 to accept Foreign Contributions and has been granted the registration vide renewal of registration letter no 0300001092022 Dated 01-09-2023. The Renewal of Registration is valid for a period of Five years i.e. 30-09-2028. The registrations under section 12 A, 80 G and under Foreign Contribution (Regulation) Act, 2010 are renewal expiry of five years from the date of registration granted under respective Act.

Note - 2 Significant Accounting Policies

1 Basis of Preparation

The financial statements have been prepared on a going concern basis under the historical cost convention on the accrual basis of accounting unless otherwise stated and in accordance with accounting principles generally accepted in India.

2 Use of Estimates

The preparation of the financial statements requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all available information, actual results could differ from these estimates and assumptions and such differences are recognised in the period in which the results are crystallised.

3 Fund Accounting

The organization follows fund-based accounting. Funds are classified as:

- **Restricted Funds:** The organisation received the funds which are restricted in nature from foreign and local sources and the same were utilised accordingly, unspent fund is treated as liability and shown as liability as at balance sheet date.

- **Unrestricted Funds:** The organisation receives general funds which are unrestricted in nature from foreign and local sources. It comprises of General Reserve (i.e. surplus accumulated over the years, which can be spend for the fulfilment of any of the object of the trust as per the trust deed) and designated funds (i.e. created out of general reserve and represents notional fund and can be utilised for the purpose of trust as specifically designated by the management of trust).

4 Revenue Recognition

- Donations and Grants :

Unrestricted Grant: Revenue from unrestricted donation and grants are recognized as income during the year of receipt.

Restricted Grants : Revenue from restricted grants are recognised income first and then to the extent of unspent amount of the restricted grants are credited back to unrestricted fund and shown as liability as at balance sheet date (thus in case of restricted grant revenue is recognised to extent of expenditure made out of restricted grant and unspent amount is shown as liability as on the balance sheet date.)

- Other Income :

- Interest Income is recognised on using time proportion method except Interest received on income tax refund which are recognised on receipt basis.

- **Project Income incidental to object :** is recognized based on the stage of completion or fulfillment of conditions.



THE HANS FOUNDATION
E-4, Asola Homes, Chattarpur, New Delhi - 110074

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

5 Expenses

Expenses are accounted for on accrual basis and classified under:

- Program Expenses
- Administrative Expenses

In case of Sub-Granting expenses are recognized on cash basis.

6 Fixed Assets and Depreciation

- Fixed assets are stated at cost less accumulated depreciation.
- Donated assets are recorded at fair market value at the time of donation.
- Depreciation is provided on a written down value (WDV) basis as per rates prescribed under the Income Tax Act. Depreciation has been directly debited to the Fixed Assets Fund instead of being charged to the Income and Expenditure Account.

7 Intangible Assets

Intangible assets comprise software which are stated at cost less amortisation. These are recognised as assets if it is probable that future economic benefits attributable to such assets will flow to the Society

8 Investments

- Investments are stated at cost.

9 Foreign Contributions

Foreign contributions are accounted for in accordance with the Foreign Contribution Regulation Act (FCRA), 2010. Separate bank accounts and records are maintained for such funds. Such transactions are recorded at the exchange rate prevailing on the date the contribution is received.

10 Provisions and Contingencies

Provisions are recognised when the Trust has a present obligation as a result of past events for which it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provision required settling the obligation are reviewed regularly and are adjusted where necessary to reflect the current best estimate of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may but probably will not require an outflow of resources. Disclosure is also made in respect of a present obligation that probably requires an outflow of resources, where it is not possible to make a reliable estimate of the related outflow.

11 Employee Benefits

-Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits such as salaries, wages etc. are recognised in the period in which the

-Gratuity and Other long-term benefits

Post-employment and other long term employee benefits are recognised as an expense in the Income and Expenditure Account for the year in which the employee has rendered services. The expense on Gratuity is recognised at the present value of the amounts payable determined using actuarial valuation.

12 Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased assets are classified as operating leases. Operating lease payments are recognised as an expense in the Income and Expenditure Account on Straight Line basis over the lease term.



THE HANS FOUNDATION
E-4, Asola Homes, Chattarpur, New Delhi - 110074

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Cash and Cash

- 13 **Equivalents** Sunil Gupta
The Trust considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.
- 14 **Taxation**
The Trust is registered under Section 12A/12AA and 80G of the Income Tax Act and claims exemption accordingly. Tax provisions are made only if applicable.
- 15 Figures for the previous year have been regrouped and rearranged wherever necessary.



THE HANS FOUNDATION
E-4, Asola Homes, Chattarpur, New Delhi - 110074

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in ₹ Laacs)

		For the Year ended 31st March 2025	For the Year ended 31st March 2024
14	Donation & Grants		
i	Grant received during the year- Unrestricted	51,394.92	42,971.93
ii	Grant received during the year- Restricted	950.69	437.89
iii	General Donations	52.14	30.01
	Total Donation Received	52,397.75	43,439.83
15	Other Income		
i	Interest Income	618.40	588.26
ii	Project Income	1,926.47	969.65
iii	Sale of Assets	10.45	4.94
iv	Other Income	19.36	50.84
	Total Other Income	2,574.68	1,613.69
16	Direct Program Cost		
i	Salary Expenses	12,626.98	8,020.73
ii	Project Implementation Expenses	24,032.07	11,648.91
iii	Professional Charges	7,347.75	4,755.08
iv	Honorarium Charges	2,117.91	888.69
v	Project Running Expenses	433.94	2,576.05
vi	Consumbales	464.13	66.51
vii	Manpower Service	419.79	259.78
viii	Field Visits	-	-
ix	Repair & Maintenance	161.88	65.65
x	Office Maintenance	2.04	2.08
xi	Staff Welfare	91.52	2.53
xii	Travel & Conveyance	435.25	191.74
xiii	Power & Fuel	50.84	37.02
xiv	Printing & Stationery	0.76	0.08
xv	Printing & Stationery Expenses	13.15	-
xvi	Rent	4.49	3.70
xvii	Transport Expenses	23.44	21.41
xviii	Other Expenses	31.26	44.14
	Total Direct Program Cost	48,257.19	28,584.12
17	Administrative Expenditure		
i	Salary Expenses	1,690.25	1,294.86
ii	Office Running Expenses	1,889.87	609.52
iii	Administrative & Selling Expenses	172.71	150.97
iv	Other Expenses	815.20	591.43
v	Travel & Conveyance	177.23	237.67
vi	Legal and Professional Charges	29.39	337.42
	Total	4,774.66	3,221.88



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THE HANS FOUNDATION

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in ₹ Laacs)

9	Inventories	As at 31st March 2025	As at 31st March 2024
(a)	Stock-in-hand	142.06	390.60
	Total	142.06	390.60
10	Receivables	As at 31st March 2025	As at 31st March 2024
	Outstanding for a period less than 6 months from the date they are due for receipt		
i	Unsecured Considered good	130.05	134.52
ii	Receivables from TPA's	1.89	2.02
	Sub-Total	131.94	136.54
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
i	Receivables from TPA's & Ayushman	413.39	107.16
	Sub-Total	413.39	107.16
	Total	545.33	243.70
11	Cash and Bank Balances	As at 31st March 2025	As at 31st March 2024
	Cash and cash equivalents		
(a)	-Foreign Contribution Bank Accounts		
i	Axis Bank Dehradun - FC UC - 922010043035711	99.58	317.92
ii	Axis Bank Delhi - FC Sec - 921010033669361	39.72	657.65
iii	Axis Bank Prayagraj FC - UC - 921010043153841	53.06	208.39
iv	Axis Bank Ranchi - FC UC - 922010024278430	44.26	50.38
v	HDFC Bank Delhi - FC - UC - 50100561428750	147.26	712.60
vi	SBI Dehradun - FC UC - 35378375040	0.33	0.33
vii	SBI Del - FC Designated - 40053881330	43.79	241.83
viii	SBI Tuli - FC UC - 38536149587	2.49	2.50
ix	Standard Chartered Bank FC UC - 52510891418	76.48	-
x	YES Bank Delhi - FC UC - 005593900000100	187.39	3,172.30
xi	YES Bank FC - Gaushala 005593900000170	0.49	0.56
xii	Yes Bank FC UC Dehradun - 005593900000210	39.52	-
xiii	Yes Bank FC UC Lucknow - 005593900000200	141.34	-
xiv	YES Bank FC UC Majha Ghar - 005593900000190	3.01	-
xv	YES Bank North East - FC - UC 005593900000140	25.55	57.76
xvi	YES Bank Ranchi FC UC - 005593900000180	142.80	-
xvii	Yes Bank_FCRA Account	169.20	42.78
xviii	AXIS Bank - 5364_FCRA Account	0.77	12.55
xix	Axis -14885_FCRA Account	204.08	153.23
(b)	-Other Bank Accounts		
i	HDFC Bank_Non FCRA Account	6.74	6.74
ii	Axis -92079-Non FCRA Account	1.02	0.20
iii	Axis Bank Ltd_921010039154649	22.77	30.55
iv	Axis Bank Del - NFC - 921010034630151	143.66	80.78
v	HDFC Bank A/C NFC - 50100588166931	26.66	10.75
vi	HDFC-DEL-CERA NFC-50200088335957		1.05



vii	YES Bank Del - NFC - 001694600001001	231.77	225.44
viii	YES Bank Del - NFC - SDTT - 001694600001250	-	0.07
ix	YES Bank Del - NFC - TEDT - 001694600001262	-	0.04
x	State Bank of India, Almora-38073741498	9.04	8.95
(c)	Cash credit account - Staff Imprest	0.37	0.32
(d)	Fixed Deposits		
i	FDRs with Axis Bank	1.77	1.65
ii	Fixed Deposit - HDFC	2,300.00	4,500.78
iii	Fixed Deposit - Yes Bank	55.99	50.00
(e)	Cheques, drafts on hand		
i	Axis Bank Ltd. FCRA A/c No.1895 (Cheque in hand)	-	18.13
(f)	Cash in hand	6.75	10.59
	Total	4,227.65	10,576.82
	Total Cash and bank balances	4,227.65	10,576.82
12	Short Term Loans and advances	As at 31st March 2025	As at 31st March 2024
A	(Secured)		
i	TDS receivable	118.90	47.01
ii	Balance with government authorities	0.17	-
	Total A	119.06	47.01
B	(Unsecured)		
(a)	Loans & advances to staff	86.32	12.15
(b)	Other loans and advances (specify nature)		
i	Advance to Vendors and Service Providers	466.02	858.83
ii	Advance from Customers	-	0.90
iii	ITC Reversal (Table 4B(2)) (₹) Eligible to Re-claim	0.30	-
iv	Cess @ 1%	0.08	-
	Total (B)	552.73	871.88
	Total (A + B)	671.79	918.89
13	Other current assets	As at 31st March 2025	As at 31st March 2024
i	Accrued Interest	132.15	230.47
ii	TDS Receivables	129.11	84.89
iii	GST Receivables	79.76	102.82
iv	TCS Receivables	0.06	0.06
vi	The Hans Foundation General Hospital	5.70	5.70
vii	Sundry Debtors	8.08	-
viii	Security Deposits	273.48	204.57
ix	Prepaid Expenses.	269.82	127.22
x	Excess Debited by Bank	0.32	-
xi	Gratuity Fund with Life Insurance Corporation of India	116.67	-
xii	Indian Oil Corporation Ranchi (Royalty Point)	1.62	-
xiii	Oxygen Concentrators - HCST, Singapore*	41.61	41.61
xiv	Recovery of Retainership Fees	0.00	2.12
	Total	1,058.37	799.44



THE HANS FOUNDATION
E-4, Asola Homes, Chattarpur, New Delhi - 110074

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in ₹ Laacs)

4	Long Term Provisions	As at 31st March 2025	As at 31st March 2024
(a)	Provision for employee benefits*		
i	Provision for gratuity	268.84	217.21
ii	Provision for leave Encashment	107.13	74.80
	Total Provisions	375.96	292.02
	* refer note 18 (c)		
5	Payables	As at 31st March 2025	As at 31st March 2024
(a)	Total outstanding dues of micro, small and medium enterprises	1,083.92	360.86
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	2,496.18	2,119.05
	Total Trade payables	3,580.10	2,479.91
6	Other current liabilities	As at 31st March 2025	As at 31st March 2024
i	Yes Bank Credit Card	0.02	1.39
ii	Advances received from vendors & Other Parties	271.51	132.53
iii	Retention Money Payable	6.16	34.46
iv	TDS payable	417.06	277.56
v	Audit Fee Payable	-	0.10
vi	Expense Payable	98.02	288.83
vii	Salary Payable	29.85	358.96
viii	PF Payable	147.92	106.12
ix	ESI payable	6.00	5.14
x	GST Payable	23.43	3.67
xi	Professional Tax Payable	6.38	0.51
xii	Stipend Payable	0.49	0.49
xiii	Employee Payable	17.73	4.93
xiv	Ex-Gratia Payble	2.65	1.52
xv	Labour Welfare Fund	0.00	-
xvi	Leave Encashment Payable	11.25	-
xvii	Retainership payable	36.16	23.89
	Total Other current liabilities	1,074.65	1,240.08
7	Short Term Provisions	As at 31st March 2025	As at 31st March 2024
i	Provision of Expenses	263.00	206.72
	Total Provisions	263.00	206.72



THE HANS FOUNDATION
E-4, Asola Homes, Chattarpur, New Delhi - 110074

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Particulars /Assets	TANGIBLE ASSETS									Total	
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Computer & Pheripherals				
Gross Block											
At 1 April 2024	20,935.33	3,510.17	6,265.06	456.13	452.05	11,010.30	530.04			43,159.08	
Additions	932.52	84.00	2,659.05	622.10	394.45	5,036.97	450.63			10,179.72	
Deductions/Adjustments	6,436.80	56.23	1,173.44	25.67	8.16	38.48	12.71			7,751.50	
At 1 April 2023	20,898.98	1,796.12	4,578.83	274.37	323.99	7,378.26	387.94			35,638.48	
Additions	36.35	1,714.05	1,686.22	192.41	175.28	3,649.80	194.08			7,648.19	
Deductions/Adjustments	-	-	-	10.64	47.22	17.76	51.98			127.59	
At 31 March 2025	15,431.04	3,537.95	7,750.66	1,052.57	838.34	16,008.79	967.96			45,587.31	
At 31 March 2024	20,935.33	3,510.17	6,265.06	456.13	452.05	11,010.30	530.04			43,159.08	
Depreciation/Adjustments											
At 1 April 2024	-	622.63	1,952.80	129.28	100.53	2,461.69	351.52			5,618.45	
Additions	-	670.28	2,522.93	178.55	94.42	8,219.16	259.85			11,945.19	
Deductions/Adjustments	-	9.90	8.95	14.02	2.18	24.10	10.92			70.07	
At 1 April 2023	-	476.64	1,569.41	90.80	92.32	1,114.99	222.66			3,566.82	
Additions	-	145.99	383.39	48.67	34.15	1,374.76	180.27			2,167.23	
Deductions/Adjustments	-	-	-	10.19	25.94	28.06	51.41			115.60	
At 31 March 2025	-	1,283.01	4,466.77	293.81	192.78	10,656.75	600.45			17,493.57	
At 31 March 2024	-	622.63	1,952.80	129.28	100.53	2,461.69	351.52			5,618.45	
Net Block											
At 31 March 2025	15,431.04	2,254.94	3,283.89	758.76	645.56	5,352.04	367.51			28,093.73	
At 31 March 2024	20,935.33	2,887.55	4,312.26	326.85	351.51	8,548.61	178.52			37,540.63	



See

THE HANS FOUNDATION
E-4, Asola Homes, Chattarpur, New Delhi - 110074

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Particulars /Assets	INTANGIBLE ASSETS										Total	
	Goodwill	Brands/trademarks	Computer Software	Masthead and publishing title	Copyrights /patents	Recepit/for mualae/model /design /prototype	Liscense and franchise	Others (specify nature)				
Gross Block												
At 1 April 2024	-	-	42.67	-	-	-	-	-	-	-	-	42.67
Additions	-	-	13.57	-	-	-	-	-	-	-	-	13.57
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
At 1 April 2023	-	-	78.47	-	-	-	-	-	-	-	-	78.47
Additions	-	-	-	-	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	35.80	-	-	-	-	-	-	-	-	35.80
At 31 March 2025	-	-	56.24	-	-	-	-	-	-	-	-	56.24
At 31 March 2024	-	-	42.67	-	-	-	-	-	-	-	-	42.67
Amortization/Adjustment												
At 1 April 2024	-	-	35.60	-	-	-	-	-	-	-	-	35.60
Additions	-	-	5.92	-	-	-	-	-	-	-	-	5.92
Deductions/Adjustments	-	-	0.51	-	-	-	-	-	-	-	-	0.51
At 1 April 2023	-	-	60.54	-	-	-	-	-	-	-	-	60.54
Additions	-	-	10.60	-	-	-	-	-	-	-	-	10.60
Deductions/Adjustments	-	-	35.54	-	-	-	-	-	-	-	-	35.54
At 31 March 2025	-	-	41.01	-	-	-	-	-	-	-	-	41.01
At 31 March 2024	-	-	35.60	-	-	-	-	-	-	-	-	35.60
Net Block												
At 31 March 2025	-	-	15.23	-	-	-	-	-	-	-	-	15.23
At 31 March 2024	-	-	7.07	-	-	-	-	-	-	-	-	7.07



THE HANS FOUNDATION
E-4, Asola Homes, Chattarpur, New Delhi - 110074

Notes forming part of the Financial Statements for the year ended 31st March, 2025
(Amount in ₹ Lacs)

Capital Work in Progress	
Particulars / Assets	Amount
At 1 April 2024	1,003.68
Additions	59.68
Deductions/Adjustments	945.72
At 1 April 2023	1,003.68
Additions	-
Deductions/Adjustments	-
At 31 March 2025	117.64
At 31 March 2024	1,003.68

