

Independent Auditor's Report

To the members of The Hans Foundation Report on the Audit of the Financial statements

Opinion

We have audited the accompanying Financial Statements of **The Hans Foundation** ("the Trust"), which comprise the Balance Sheet as at 31st March 2026 and the Income & Expenditure Accounts for the year ended 31st March 2026 including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "Financial Statements").

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements together with the notes thereon and attached thereto give a true and fair view in accordance with the accounting principles generally accepted in India, of the state of affairs of the trust as at 31st March 2026, its excess of income over expenditure for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) and other applicable pronouncements issued by the Institute of Chartered Accountant of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter:

We draw attention to:

Note 18 (b): Regarding provision of GST liability on sale of fixed assets

During the year, the Trust has disposed of certain fixed assets on the scale down of the operations. Based on the assessment presently carried out by the management, the GST liability in respect of the aforesaid disposals is estimated at ₹ 71.32 lakhs as at March 31, 2026 and same has been provided for in the books of account. The management is in the process of completing the reconciliation and final determination of the GST liability, including the applicable tax treatment of the asset disposals. The management intends to complete the necessary reconciliation and statutory compliances, finalization of the GST liability, together with any consequential interest, penalty or other statutory dues, if applicable, upon final determination. The ultimate amount payable may differ from the aforesaid estimate but management is of the view that there will be no material difference.

Our opinion on the financial statements is not modified in respect of the above matter.



Other Matters

The Hans Foundation has different units (4), and the financial statements are prepared on the consolidated basis organization as whole. We did not audit the financial statements/financial information of certain units (i.e. The Hans Foundation Hospital, The Hans Foundation Eye Care, Shivansh Kheti of the Trust, which have been audited by other auditors appointed for such units. The financial statements/financial information of these units have been audited by the other auditors, and their reports have been furnished to us. Our opinion, insofar as it relates to the amounts and disclosures included in respect of such units, is based solely on the reports of such other auditors.

Responsibilities of Governing Body for the Financial Statements

The Trust's management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by Institute of Chartered Accountants of India to the extent considered relevant for the organization. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of applicable laws for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Trust's management are also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal



control.

- Obtain an understanding of internal control relevant to the audit 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 trust's internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Governing Body.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statement that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factor in (i) Planning the scope of our audit work and evaluating of our work; and (ii) to evaluate the effect of any identified of any misstatements in the financials statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Further to the comment in para above, we report that:

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

In our opinion, proper books of account as required by the Law have been kept by the Trust so far as it appears from our examination of those books.



(Amount in ₹ Lacs)

	Particulars	Note	31 March 2026	31 March 2025
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		1,593.94	1,464.93
(b)	Restricted Funds		4,802.10	4.20
(c)	Fixed Asset Funds		28,430.35	28,108.97
			34,826.40	29,578.10
2	Non-current liabilities			
(a)	Long-term provisions	4	837.37	366.53
			837.37	366.53
3	Current liabilities			
(a)	Short-term provisions	4	216.75	324.34
(b)	Payables	5	191.12	3,573.27
(c)	Other current liabilities	6	347.76	1,029.56
			755.64	4,927.18
	Total		36,419.40	34,871.80
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	7		
(i)	Property, Plant and Equipment		28,430.02	28,093.73
(ii)	Intangible assets		0.34	15.23
(iii)	Capital work in progress		57.95	117.64
(b)	Other non-current assets	8	711.38	391.92
			29,199.68	28,618.52
2	Current assets			
(a)	Short Term Loans and Advances	9	563.37	902.61
(b)	Inventories		920.15	183.67
(c)	Receivables	10	630.59	561.05
(d)	Cash and bank balances	11	4,701.48	4,225.52
(e)	Other current assets	12	404.14	380.44
			7,219.72	6,253.28
	Total		36,419.40	34,871.80
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

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

Aashish Gupta
(Partner)
M. No. 097343
Place : Gurugram
Date : 19-10-2026



Sunil Gupta
Trustee

For THE HANS FOUNDATION

Alok Krishna
Director - Finance

Sandeep J Kapur
CEO



Shweta Rawat
Chairperson

Place: Gurugram
Date: 15/10/2026

(Amount in ₹ Lacs)

	Particulars	Note	31 March 2026			31 March 2025		
			Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
I	Income							
(a)	Donations and Grants	13	8.74	24,086.57	24,095.32	52.14	52,345.61	52,397.75
(b)	Fees from Rendering of Services		-	173.88	173.88	-	-	-
(c)	Sale of Goods		407.03	-	407.03	-	311.23	311.23
II	Other Income	14	1,744.31	2,584.68	4,328.99	20.88	2,242.57	2,263.45
III	Total Income (I+II)		2,160.09	26,845.13	29,005.22	73.03	54,899.40	54,972.42
IV	Expenses:							
(a)	Direct Program Cost	15	2,052.22	23,492.72	25,544.95	0.00	48,257.19	48,257.19
(b)	Administrative Expenditure	16	4.90	3,352.41	3,357.31	0.12	4,774.54	4,774.66
	Total expenses		2,057.12	26,845.13	28,902.25	0.13	53,031.73	53,031.85
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		102.97	(0.00)	102.97	72.90	1,867.67	1,940.57
VI	Exceptional items		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		102.97	(0.00)	102.97	72.90	1,867.67	1,940.57
VIII	Extraordinary items		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		102.97	(0.00)	102.97	72.90	1,867.67	1,940.57
	Appropriations Transfer to funds, e.g., Building fund		-	-	-	-	-	-
	Transfer from funds		-	-	-	-	-	-
	Balance transferred to NPO Fund		102.97	(0.00)	102.97	72.90	1,867.67	1,940.57
			102.97	(0.00)	102.97	72.90	1,867.67	1,940.57
	The accompanying notes are an integral part of the financial statements							

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

Aashish Gupta
(Partner)

M. No. 097343

Place : Gurugram

Date : 15/10/2026

Sunil Gupta
Trustee



For THE HANS FOUNDATION

Alok Krishna
Director - Finance

Shweta Rawat
Chairperson

Sandeep J Kapur
CEO



Place: Gurugram

Date: 15/10/2026

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 Brief about the entity

The Hans Foundation (THF) is a Public Charitable Trust established in 2009, working to improve the quality of life of underserved communities across India. Guided by the values of compassion, equity, and inclusion, the Foundation works to strengthen access to essential services and create opportunities that enable individuals and communities to thrive. THF's work spans healthcare, disability inclusion, education, livelihoods, and climate action.

THF, is a Public Charitable Trust, vide registration no 900 Dated 27-02-2009. THF has been granted an exemption under section 12A & 80G, of The Income Tax Act, 1961 vide registration number AABTT6280C25DL01 Dated 03-03-2026 and AABTT6280C25DL02 Dated 03-03-2026 respectively. The exemption has been granted with effect from 01-04-2026. 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 renewable on 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).

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, 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.

5 Expenses

Expenses are accounted for on accrual basis and classified under:

- Program Expenses
- Capital Expenses



Notes forming part of the Financial Statements for the year ended, 31st March, 2026

- 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 and the cost of the assets can be measured reliably.

8 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.

9 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.

10 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 employee rendered the related services.

-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.

11 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.

12 Cash and Cash Equivalents

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.

13 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.

14 Figures for the previous year have been regrouped and rearranged wherever necessary.



(Amount in ₹ Lacs)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	Inter Branch Transfer	As at 31st March 2026 (Closing Balance)
(a)	Unrestricted Funds	1,464.93	2,186.13	2,057.12	(0.00)	1,593.94
1	Corpus Funds	-	-	-	-	-
2	General Funds	1,464.93	2,186.13	2,057.12	(0.00)	1,593.94
(b)	Restricted Funds (Other)	4.20	32,932.61	28,134.70	-	4,802.10
1	Other Funds	-	-	-	-	-
2	Donor Funds	4.20	32,932.61	28,134.70	-	4,802.10
(c)	Fixed Asset Funds	28,108.97	11,023.69	10,702.31	-	28,430.35
		29,578.10	46,142.43	40,894.13	(0.00)	34,826.40
	Previous Year (PY)	46,667.63	65,455.28	82,544.80	-	29,578.10



(Amount in ₹ Lacs)

Sr.No.	Particulars	Long term		Short term	
		31 Mar 2026	31 Mar 2025	31 Mar 2026	31 Mar 2025
4	Provisions				
(a)	Provision for employee benefits				
(i)	Provision for gratuity	533.92	263.34	67.88	5.50
(ii)	Provision for leave Encashment	303.45	103.19	5.18	3.94
(b)	Other provisions				
(i)	Provision for Expenses	-	-	143.69	192.98
(ii)	Other (specify nature)	-	-	-	121.92
	Total Provisions	837.37	366.53	216.75	324.34
5	Payables			31 Mar 2026	31 Mar 2025
(a)	Total outstanding dues of micro and small enterprises			132.63	1,136.77
(b)	Total outstanding dues of creditors other than micro and small enterprises			58.50	2,436.51
	Total payables			191.12	3,573.27
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:				
	Particulars			31 Mar 2026	31 Mar 2025
	(a) Amount remaining unpaid to any supplier at the end of each				
	Principal			132.63	1,136.77
	Interest			-	-
	Total			132.63	1,136.77
6	Other current liabilities			31 Mar 2026	31 Mar 2025
(a)	Expense Payable			8.37	56.93
(b)	Salary & Other Dues Payable			108.00	205.70
(c)	TDS Payable			103.68	417.06
(d)	GST Payable			7.02	23.43
(e)	Advances from Vendors			-	6.82
(f)	Advances against Sale of Land			111.31	271.31
(g)	Stipend Payable			-	0.49
(h)	Accrued Expenses			1.89	41.11
(i)	Advance from Customers			3.62	0.20
(j)	Retention Money Payable			3.51	6.16
(k)	Other Payable			0.35	0.35
	Total Other current liabilities			347.76	1,029.56



The Hans Foundation
Notes forming part of the Financial Statements for the year ended 31st March, 2026

7 Property, Plant and Equipment and Intangible Assets (owned assets)

Property, Plant and Equipment and Intangible Assets (owned assets)										(Amount in ₹ Lacs)
Particulars /Assets	TANGIBLE ASSETS			INTANGIBLE ASSETS			Grand Total			
	Land	Buildings	Computer & Peripherals	Plant and Equipment	Office equipment	Furniture & Fixtures		Vehicles	Total	Computer Software
Gross Block										
At 1 April 2025	14,908.27	4,060.72	967.96	7,750.66	1,052.57	838.34	16,008.79	45,587.31	56.24	56.24
Additions	432.01	76.13	100.11	399.45	120.26	69.96	91.65	1,289.57	-	-
Deductions/Adjustments	369.91	70.22	320.82	715.91	151.04	171.84	6,294.26	8,094.02	48.76	48.76
Reclassification of Assets	(198.77)	198.77	(7.76)	68.34	(24.45)	(71.10)	34.78	(0.21)	0.21	0.00
At 1 April 2024	20,935.33	3,510.17	529.95	6,265.06	456.13	452.05	11,010.30	43,158.99	42.67	42.67
Additions	409.74	606.78	450.63	2,659.05	622.10	394.45	5,036.97	10,179.72	13.57	13.57
Deductions/Adjustments	6,436.80	56.23	12.62	1,734.44	25.67	8.16	38.48	7,751.40	-	-
At 31 March 2026	14,771.60	4,265.40	739.49	7,502.53	997.33	665.36	9,840.95	38,782.65	105.21	7.68
At 31 March 2025	14,908.27	4,060.72	967.96	7,750.66	1,052.57	838.34	16,008.79	45,587.31	56.24	56.24
Depreciation/Adjustments										
At 1 April 2025	-	1,283.01	600.45	4,466.77	293.81	192.78	10,656.75	17,493.57	41.01	41.01
Additions	-	372.98	147.25	958.41	112.60	43.41	1,110.59	2,745.24	0.26	0.26
Deductions/Adjustments	-	90.35	280.12	1,777.48	106.03	71.48	8,160.71	9,886.18	33.92	33.92
At 1 April 2024	-	622.63	351.43	1,952.80	129.28	100.53	2,461.69	5,618.36	35.60	35.60
Additions	-	670.28	259.85	2,522.93	178.55	94.42	8,219.16	11,945.19	5.92	5.92
Deductions/Adjustments	-	9.90	10.83	8.95	14.02	2.18	24.10	69.98	0.51	0.51
At 31 March 2026	-	1,565.63	467.58	4,247.70	300.38	164.70	3,606.64	10,352.63	7.35	7.35
At 31 March 2025	-	1,283.01	600.45	4,466.77	293.81	192.78	10,656.75	17,493.57	41.01	41.01
Net Block										
At 31 March 2026	4,771.60	2,699.76	271.91	3,254.82	696.95	500.66	6,234.32	28,430.02	97.86	0.34
At 31 March 2025	4,908.27	2,777.71	367.51	3,293.89	758.76	645.56	5,352.04	28,093.73	15.23	15.23

Capital Work in Progress	31-03-26	31-03-25
Opening Balance	117.64	1,003.68
Add: Additions during the year	-	59.68
Less: Capitalized during the year	59.68	945.72
Closing Balance (B)	57.95	117.64



Lacs)

Sr.No.	Particulars				
8	Other non-current assets			31 Mar 2026	31 Mar 2025
(a)	Security Deposits - Non Current			95.04	273.48
(b)	Fixed Deposits - Non Current			223.05	1.77
(c)	Gratuity Fund Balance - Non Current			393.29	116.67
				711.38	391.92
9	Loans and advances (Unsecured) Other Advances:	Long Term		Short Term	
		31 Mar 2026	31 Mar 2025	31 Mar 2026	31 Mar 2025
(i)	Prepaid expenses	-	-	369.40	269.82
(ii)	GST input credit receivable	-	-	0.65	80.14
(iii)	Loans advances to staff	-	-	7.91	86.69
(iv)	Advance with Vendors	-	-	185.41	465.97
	Total	-	-	563.37	902.61
10	Receivables			31 Mar 2026	31 Mar 2025
(a)	Grant Receivable			-	-
(b)	Other Receivables			630.59	555.36
				630.59	555.36
	Outstanding for a period exceeding 6 months from the date they are due for receipt				
(a)	Unsecured Considered good			84.69	5.70
(b)	Doubtful				
	Less: Provision for doubtful receivables			(84.69)	-
				(0.00)	5.70
	Total			630.59	561.05
11	Cash and Bank Balances			31 Mar 2026	31 Mar 2025
A	Cash and cash equivalents				
(a)	Bank Balance			4,524.88	1,862.77
(b)	Fixed Deposits			55.99	2,355.99
(c)	Cash on hand			6.11	6.75
	Total		(I)	4,586.98	4,225.52
B	Other bank balances				
(a)	Bank Deposits				
(i)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date			114.50	-
	Total other bank balances		(II)	114.50	-
	Total Cash and bank balances		(I+II)	4,701.48	4,225.52
12	Other current assets			31 Mar 2026	31 Mar 2025
(a)	Accrued Interest			19.74	132.15
(b)	TDS Receivables			169.71	248.07
(c)	Other Current Assets			0.08	0.22
(d)	Security Deposits - Current			143.81	-
(d)	Gratuity Fund Balance - Current			70.80	-
	Total			404.14	380.44



(Amount in ₹ Lacs)

		31 Mar 2026			31 Mar 2025		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
13	Donations and Grants -						
(a)	Donations and Grants- Restricted	-	24,086.57	24,086.57	-	52,345.61	52,345.61
(b)	Donations and Grants- Unrestricted	8.74	-	8.74	52.14	-	52.14
		8.74	24,086.57	24,095.32	52.14	52,345.61	52,397.75
14	Other income *						
(a)	Interest income	11.69	352.68	364.37	20.88	597.52	618.40
(b)	Project Income	1,732.17	84.80	1,816.97	-	1,615.24	1,615.24
(c)	Sale of Assets	-	2,089.37	2,089.37	-	10.45	10.45
(d)	Other Income	0.44	57.83	58.28	-	19.36	19.36
		1,744.31	2,584.68	4,328.99	20.88	2,242.57	2,263.45
15	Direct Program Cost						
(a)	Employee benefits expenses	760.16	9,406.87	10,167.03	-	13,277.08	13,277.08
(b)	Professional Charges	1.10	3,461.36	3,462.45	-	6,936.44	6,936.44
(c)	Project Implementation Expenses	939.99	9,238.23	10,178.22	0.00	26,612.69	26,612.69
(d)	Travel & Conveyance	26.46	308.36	334.82	-	442.87	442.87
(e)	Project Running Expenses	64.87	1,077.91	1,142.77	-	832.68	832.68
(f)	Cost of Goods Sold (Medicine, Specs, Confs.)	259.65	-	259.65	-	155.42	155.42
		2,052.22	23,492.72	25,544.95	0.00	48,257.19	48,257.19
16	Administrative Expenditure						
(a)	Employee benefits expenses	0.95	1,723.21	1,724.16	0.08	1,723.76	1,723.84
(b)	Professional Charges	-	40.36	40.36	-	30.40	30.40
(c)	Travel & Conveyance	3.50	133.26	136.76	-	177.23	177.23
(d)	Office Running Expenses	0.45	1,110.87	1,111.32	0.05	2,041.16	2,041.21
(e)	Other Expenses	-	344.70	344.70	-	801.99	801.99
		4.90	3,352.41	3,357.31	0.12	4,774.54	4,774.66

Other income*

Includes Rs. 2089.37 Lacs From sale proceeds of fixed assets purchased out of donors' fund being restricted in nature. Sale proceeds have been utilized for the program activities. Income is recognized to the extent amount utilized out of the sale proceeds without routing through the NPO funds.



Note 17: Disclosure under AS- 15: Employee Benefit Plans

As per Accounting Standard 15 " Employee benefits, the disclosures as defined in the

Accounting Standard are given below:

The Trust has classified various employee benefits as under:

A) Defined Contribution Plans

(Amount in ₹ Lacs)

Trust has recognised the following amount in the Statement of Income & Expenditure Account for the

ParticularsFor the year
ended 31st
March,2026
1089.63For the year
ended 31st
March,2025
1669.81

Contribution to Employees Provident and other Fund

B) Defined Benefit Plans :**Gratuity**

Defined term benefits plan- Gratuity is recognized as an expense in the Income and Expenditure Account for the year in which the employee has rendered services. The expense on Gratuity is recognized at the present value of the amounts payable determined using actuarial valuation.

Assumptions Particulars	The Hans Foundation Eye Care , The Hans Foundation Hospital and		The Hans Foundation	
	For the year ended 31st March,2026	For the year ended 31st March,2025	For the year ended 31st March,2026	For the year ended 31st March,2025
(a) Discount Rate (per annum)	7.78%-7.90%	6.85%-7.98%	7.98%	-
(b) Salary Growth rate	8%-10 %	8%-10 %	8%	-
(c) Rate of Return on Plan Assets	-	-		
(d) Expected Average remaining working life of employees in number of years	13.68 -20.17	15.27 -25.86	37.82	-
(e) Number of Employees	188	159	2027	-

(Amount in ₹ Lacs)

Particulars	For the year ended 31st March,2026	For the year ended 31st March,2025	For the year ended 31st March,2026	For the year ended 31st March,2025
(i) Changes in the Present Value of Obligation				
(a) Present Value of obligation as at beginning of the year	165.17	116.95	-	-
(b) Acquisition Adjustment	-	-	-	-
(c) Interest cost	11.62	8.48	-	-
(d) Current Service Cost	29.07	30.44	184.44	-
(e) Past Service Cost	6.20	-	-	-
(f) Benefits Paid	(27.84)	(25.82)	-	-
(g) Actuarial (gain)/Loss	(43.04)	35.12	276.19	-
(h) Present Value of Obligation as at end of the year	141.18	165.17	460.63	-
ii) Fair Value of Plan Assets				
(a) Fair value of plan assets at the beginning of the period	-	-	-	-
(b) Acquisition Adjustment	-	-	-	-
(c) Actual Return on plan assets	-	-	-	-
(d) Employer Contributions	-	-	464.09	-
(e) Benefits Paid	-	-	-	-
(f) Fair value of plan assets at the end of the period	-	-	464.09	-
(g) Funded Status	(141.18)	(165.17)	3.46	-
(h) Excess of actual over estimated return on plan assets	-	-	-	-
iii) Amount to be recognised in the balance sheet				
(a) Present Value of obligation at the end of the period	141.18	165.17	460.63	-
(b) Fair Value of Plan Assets at the end of period	-	-	464.09	-
(c) Funded Status / difference	(141.18)	(165.17)	3.46	-
(d) Excess of actual over estimated	-	-	-	-



(e) Unrecognised Actuarial (Gains) / Losses	-	-	-	-
(f) Net Assets / (Liability) recognised in the balance sheet	(141.18)	(165.17)	3.46	-
iv) Expense recognised in the statement of profit and loss				
a) Current Service cost	29.07	30.44	184.44	-
b) Past Service cost	6.20	-	-	-
c) interest cost	11.62	8.48	-	-
d) expected return on plan assets	-	-	-	-
d) Curtailment cost / (Credit)	-	-	-	-
f) Settlement cost (credit)	-	-	-	-
g) net actuarial (gain) /loss recognised in the period	(43.04)	35.12	276.19	-
h) expenses recognised in the statement of profit and loss	3.85	74.04	460.63	-
(iv) Amount recognised in the Balance Sheet				
(a) Present Value of Obligation as at end of the year :	-	-	-	-
Current Liability	4.99	5.50	70.80	-
Non-current liability	136.19	159.67	389.83	-
(b) Fair Value of Plan Assets as at end of the year	-	-	(464.09)	-
(c) (Asset)/Liability recognised in the Balance Sheet	141.18	165.17	(3.46)	-

Amount for the current year and previous four years are as follows* :

(Amount in ₹ Lacs)

Gratuity	The Hans Foundation Eye Care , The Hans Foundation Hospital and Shivansh Khedi		The Hans Foundation	
	For the year ended 31st March,2026	For the year ended 31st March,2025	For the year ended 31st March,2026	For the year ended 31st March,2025
Present Value of Obligation at the end of the period	141.18	165.17	460.63	-
Fair Value of Plan Assets at the end	-	-	464.09	-
Surplus/(Deficit)	(141.18)	(165.17)	3.46	-
Experience adjustments on plan liabilities Gain/(Loss)	28.63	(33.93)	(276.19)	-
Experience adjustments on plan assets Gain/(Loss)	-	-	-	-
* last three years data not available				



The Hans Foundation

Note 17: Disclosure under AS- 15: Employee Benefit Plans

As per Accounting Standard 15 " Employee benefits, the disclosures as defined in the Accounting Standard are given below:

C) Defined Benefit Plans :

Other defined benefits - Leave Encashment

The Trust recognizes its obligation towards leave encashment in accordance with its leave policy in certain units and at the present value of the amounts payable determined using actuarial valuation in other units.

For unit For The Hans Foundation Eye Care (A unit of The Foundation), Shivansh Khedi (A unit of The Hans Foundation) and The Foundation Hospitals (a unit of The Hans Foundation), the liability towards leave encashment has been determined based on an actuarial valuation carried out as at the reporting date using the Projected Unit Credit Method. For the other units, the liability has been determined by management based on accumulated leave balances and the applicable provisions of the Trust's leave policy, using an alternative method of measurement permitted under the applicable framework for non-company entities.

The liability for the respective units has been determined using the measurement methods described above.

Assumptions	The Hans Foundation Eye Care , The Hans Foundation Hospital and Shivansh Khedi		The Hans Foundation*	
Particulars	For the year ended 31st March,2026	For the year ended 31st March,2025	For the year ended 31st March,2026	For the year ended 31st March,2025
(a) Discount Rate (per annum)	7.78%-7.90%	6.85%-7.98%	-	-
(b) Salary Growth rate	8%-10 %	8%-10 %	-	-
(c) Rate of Return on Plan Assets	-	-	-	-
(d) Expected Average remaining working life of employees in number of years	13.68 -20.17	15.27 -25.86	-	-
(e) Number of Employees	188	159	-	-

* the liability has been determined by management based on accumulated leave balances and the applicable provisions of the Trust's leave policy. Therefore, Actuarial data not available. The value of liability determined by the management is Rs 2,16,80,285/- as on 31-03-2026.

(Amount in ₹ Lacs)

Particulars	The Hans Foundation Eye Care , The Hans Foundation Hospital and Shivansh Khedi		The Hans Foundation	
	For the year ended 31st March,2026	For the year ended 31st March,2025	For the year ended 31st March,2026	For the year ended 31st March,2025
(i) Changes in the Present Value of Obligation				
(a) Present Value of obligation as at beginning of the year	107.13	78.49	-	-
(b) Acquisition Adjustment	-	-	-	-
(c) Interest cost	7.53	5.69	-	-
(d) Current Service Cost	25.90	25.01	-	-
(e) Past Service Cost	-	-	-	-
(f) Benefits Paid	(20.18)	(17.18)	-	-
(g) Actuarial (gain)/Loss	(28.55)	15.12	-	-
(h) Present Value of Obligation as at end of the year	91.82	107.13	-	-
ii) Fair Value of Plan Assets				
(a) Fair value of plan assets at the beginning of the period	-	-	-	-
(b) Acquisition Adjustment	-	-	-	-
(c) Actual Return on plan assets	-	-	-	-
(d) Employer Contributions	-	-	-	-
(e) Benefits Paid	-	-	-	-
(f) Fair value of plan assets at the end of the period	-	-	-	-
(g) Funded Status	(91.82)	(107.13)	-	-
(h) Excess of actual over estimated return on plan assets	-	-	-	-
iii) Amount to be recognised in the balance sheet				
(a) Present Value of obligation at the end of the period	91.82	107.13	-	-
(b) Fair Value of Plan Assets at the end of period	-	-	-	-
(c) Funded Status / difference	(91.82)	(107.13)	-	-
(d) Excess of actual over estimated	-	-	-	-
(e) Unrecognised Actuarial (Gains) / Losses	-	-	-	-
(f) Net Assets / (Liability _) recognised in the balance sheet	(91.82)	(107.13)	-	-



iv) Expense recognised in the statement of profit and loss				
a) Current Service cost	25.90	25.01	-	-
b) Past Service cost	-	-	-	-
c) interest cost	7.53	5.69	-	-
d) expected return on plan assets	-	-	-	-
d) Curtailment cost / (Credit)	-	-	-	-
f) Settlement cost (credit)	-	-	-	-
g) net actuarial (gain) /loss recognised in the period	(28.55)	15.12	-	-
h) expenses recognised in the statement of profit and loss	4.88	45.82	-	-
(iv) Amount recognised in the Balance Sheet				
(a) Present Value of Obligation as at end of the year :	-	-	-	-
Current Liability	5.18	3.94	-	-
Non-current liability	86.64	103.19	-	-
(b) Fair Value of Plan Assets as at end of the year	-	-	-	-
(c) (Asset)/Liability recognised in the Balance Sheet	91.82	107.13	-	-

Amount for the current year and previous four years are as follows# :

Leave Encashment	The Hans Foundation Eye Care , The Hans Foundation Hospital and Shivansh Khedi		The Hans Foundation	
	For the year ended 31st March,2026	For the year ended 31st March,2025	For the year ended 31st March,2026	For the year ended 31st March,2025
Present Value of Obligation at the end of the period	91.82	107.13	-	-
Fair Value of Plan Assets at the end	-	-	-	-
Surplus/(Deficit)	(0.00)	(0.00)	-	-
Experience adjustments on plan liabilities Gain/(Loss)	18.29	-12.60	-	-
Experience adjustments on plan assets Gain/(Loss)	-	-	-	-
# last three years data not available				



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

a Disclosure pursuant to the MSMED Act 2006:

Dues to micro and small 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 31.03.2026	Year ended 31.03.2025
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year.	13,262,726	113,676,576
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.	-	-
	13,262,726	113,676,576

b Provision of GST Liability as disposal of fixed assets

During the year, the Trust has disposed of certain fixed assets on scale down of the operations. Based on the assessment presently carried out by the management, the GST liability in respect of the aforesaid disposals is estimated at ₹ 71.32 lakhs as at March 31, 2026 and same has been provided for in the books of account. The management is in the process of completing the reconciliation and final determination of the GST liability, including the applicable tax treatment of the asset disposals. The management intends to complete the necessary reconciliation and statutory compliances, finalisation of the GST liability, together with any consequential interest, penalty or other statutory dues, if applicable, upon final determination. The ultimate amount payable may differ from the aforesaid estimate but management is of the view that there will be no material difference.

c Contingent Liability

Description	Year ended 31.03.2026	Year ended 31.03.2025
Damage & Compensation under Indian Contract Act 1872 before Honorable Civil Judge , Mokokchung, Nagaland	-	37,806,560
Termination Compensation under appeal before Honorable High Court of Delhi	-	10,000,000
PF Damage charges u/s 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. A waiver application has been filed dated 02.12.2025 to the Regional Provident Fund Commissioner. Considering the application under consideration amount has not been accounted for the books of account.	5,514,998	

d Prior period item

- (i) During the year, the Trust identified an error in the calculation of depreciation on certain capital assets in respect of the previous year, arising from the application of incorrect depreciation rates. The error has been corrected during the current year by recomputing depreciation using the revised rates.

In accordance with the requirements of AS 5 – Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, the effect of the prior period error has been accounted for retrospectively. Accordingly, the carrying amounts/net book values of the affected capital assets have been restated based on the revised depreciation rates.

Since depreciation relating to these capital assets had been charged to the Capital Assets Fund, the cumulative impact arising from the correction of the prior period error, amounting to ₹74,46,28,569/-, has been adjusted against the Capital Assets Fund.

Accordingly, the above adjustment has not been charged to the current year's Income and Expenditure Account. The corresponding carrying amounts of the affected capital assets have been revised to reflect the corrected depreciation.



- (ii) The land, having a carrying value of ₹3,53,11,200, was sold during the financial year 2024-25 for a consideration of ₹1,60,00,000. The sale consideration was received during the previous year and was inadvertently recorded as "Advance against Sale of Land" instead of recording the disposal of the land and derecognising the corresponding asset from the books of account. The error has been rectified during the current financial year. Accordingly:
- (a) the amount of ₹1,60,00,000 earlier recorded as advance against sale of land has been adjusted against the sale consideration, taken to general reserve.
- (b) the land having a carrying value of ₹3,53,11,200 has been derecognised from Fixed Assets; and by the same amount Capital Assets Fund also has been adjusted, through which the asset had originally been accounted for.

The above represents a correction of a prior-period accounting error and does not represent a sale of land during the current financial year. The sale consideration had already been received in the previous financial year and was held under the aforesaid advance balance. The correction during the current year has therefore no impact on the cash and bank balances.

- e Segment Reporting: Trust is registered as charitable trust and also granted exemption from tax u/s 12 AB of the income tax on compliance of term and conditions of provisions of Income Tax Act. Since, entity is a not for profit and objective not to earn the profit and accumulate/ distribute. There is no business segment, in the opinion of the management, disclosure as required by AS 17 is applicable to the Trust.

f **Current tax and deferred tax:**

THF, is a Public Charitable Trust, vide registration no 900 Dated 27-02-2009. THF has been granted an exemption under section 12AB & 80G, of The Income Tax Act, 1961 vide registration nubmber AABTT6280C25DL01 Dated 03-03-2026 and AABTT6280C25DL02 Dated 03-03-2026 respectively. The exemption has been granted with effect from 01-04-2026 and valid for five years and is renewable on complying the terms and conditions. Considering the valid registration u/s 12 AB and based on assessment made by the management, current tax and deferred tax is NIL. Hence, provision for tax is not required either for current tax and deferred tax.

- 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

Aashish Gupta
(Partner)

M. No. 097343

Place : Gurugram

Date : 19-10-2024

Sunil Gupta
Trustee



Alok Krishna
Director - Finance

Shweta Rawat
Chairperson

For THE HANS FOUNDATION

Sandeep J Kapur
CEO



Place: Gurugram
Date: 15/10/2024

Fund Reconciliation
FCRA

S.No	Donor Name (Restricted)	Opening Balance	Donations and Grants	Fees from Rendering of Services	Sale of Assets	Interest Income	Sale of Goods	Other Income	Unspent Grant	Capital Expenditure	Total Income	Direct Program Cost	Purchase of Goods	Capital Expenditure	Administrative Expenditure	Total Expenses	Closing Balance 31st Mar/26	Branch Movement	Closing Balance (Note-3)
1	THF - FC	-	21,485.99	84.80	2,073.57	333.95	-	33.05	4,381.09	1,160.49	29,552.92	21,200.63	-	1,160.49	2,810.71	25,171.84	4,381.09	-	4,381.09
2	HHH - FC	-	237.18	-	2.25	0.56	-	2.24	-	-	242.21	93.99	-	-	148.23	242.21	-	-	-
3	Hospital - FC	-	139.91	-	-	0.74	-	-	0.99	-	141.64	-	-	-	140.65	140.65	0.99	-	0.99
4	Shivash - FC	-	1,010.54	-	-	6.89	-	1.60	-	3.89	1,022.91	937.57	-	-	81.45	1,022.91	-	-	-
5	Eye Care - FC	-	44.86	-	13.56	7.39	-	20.95	404.75	91.17	582.68	-	-	-	86.76	177.92	404.75	-	404.75
		-	22,918.47	84.80	2,089.37	349.52	-	57.83	4,786.83	1,255.54	31,542.36	22,232.19	-	1,255.54	3,267.80	26,755.53	4,786.83	-	4,786.83
Non FCRA																			
S.No	Donor Name (Unrestricted)	Opening Balance	Donations and Grants	Fees from Rendering of Services	Sale of Assets	Interest Income	Sale of Goods	Other Income	Unspent Grant	Capital Expenditure	Total Income	Direct Program Cost	Purchase of Goods	Capital Expenditure	Administrative Expenditure	Total Expenses	Closing Balance 31st Mar/26	Branch Movement	Closing Balance (Note-3)
1	THF - FC	2,967.09	-	-	-	-	-	26.04	-	-	26.04	-	-	-	-	-	2,993.13	(2,409.85)	583.28
2	HHH - FC	(2,391.72)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,391.72)	2,391.72	-
3	Hospital - FC	190.65	-	-	-	-	-	-	-	-	-	-	-	-	-	-	190.65	-	190.65
4	Shivash - FC	58.93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58.93	-	58.93
5	Eye Care - FC	290.17	-	1,732.17	-	-	407.03	-	-	-	2,139.20	1,783.41	259.65	-	-	2,043.06	386.32	18.13	404.44
		1,115.12	-	1,732.17	-	-	407.03	26.04	-	-	2,165.25	1,783.41	259.65	-	-	2,043.06	1,237.31	0.00	1,237.31
Non FCRA																			
S.No	Donor Name	Opening Balance	Funds Received 2025-26	Fees from Rendering of Services	Sale of Assets	Interest Received 2025-26	Sale of Goods	Other Income	Unspent Grant	Capital Expenditure	Total Income	Expenses 2025-26	Purchase of Goods	Capital Expenditure	Administrative Expenditure	Total Expenses	Closing Balance 31st Mar/26	Branch Movement	Closing Balance (Note-3)
1	Varanasi Aurangabad NH-2	-	41.43	-	-	0.27	-	-	-	-	41.70	41.70	-	-	-	41.70	-	-	-
2	Tollway Pvt Ltd	-	190.57	-	-	0.57	-	-	-	-	191.14	191.14	-	-	-	191.14	-	-	-
3	Brillon Consumer Product	-	-	-	-	-	-	-	4.47	-	4.47	-	-	-	-	-	4.47	-	4.47
4	Restoration	-	36.09	-	-	0.45	-	-	7.70	1.57	45.81	36.54	-	1.57	-	38.11	7.70	-	7.70
5	Axis Bank Ltd (Flood Relief)	-	67.34	-	-	1.20	-	-	32.30	-	100.83	68.54	-	-	-	68.54	32.30	-	32.30
6	Titan Ltd.	-	280.01	-	-	0.30	-	-	-	-	280.31	280.31	-	-	-	280.31	-	-	-
7	HDFC Bank Ltd. (CERA)	-	123.92	-	-	-	-	-	-	-	123.92	123.92	-	-	-	123.92	-	-	-
8	LIC Housing Finance (HRIDAY)	-	39.87	-	-	-	-	-	(23.85)	0.60	16.61	39.87	-	0.60	-	40.46	(23.85)	-	(23.85)
9	HDFC Bank Ltd. (HRDP)	-	203.00	-	-	-	-	-	-	-	203.00	203.00	-	-	-	203.00	-	-	-
10	ITC Ltd. (MMU 2025-26)	-	100.88	-	-	0.22	-	-	(3.63)	7.75	105.22	101.10	-	-	-	108.85	(3.63)	-	(3.63)
11	Resonia Ltd	-	16.99	-	-	-	-	-	(1.70)	-	15.29	16.99	-	-	-	16.99	(1.70)	-	(1.70)
12	SEWA HDCC	-	20.00	-	-	-	-	-	-	23.09	23.09	-	-	-	-	24.11	-	-	-
13	ITC Ltd. (MMU 2024-25)	1.02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	ANZ Operations & Technology Pvt. Ltd	-	37.62	-	-	0.12	-	-	-	-	37.74	37.74	-	-	-	37.74	-	-	-
15	Cochlear Medical Device	-	6.00	-	-	-	-	-	-	-	6.00	6.00	-	-	-	6.00	-	-	-
16	The Life Foundation	-	1.21	-	-	-	-	-	-	-	1.21	1.21	-	-	-	1.21	-	-	-
17	Other	3.17	-	-	-	-	-	-	-	-	-	3.17	-	-	-	3.17	-	-	-
		4.20	1,184.93	-	-	3.13	-	-	15.28	33.00	1,216.35	1,171.24	-	34.02	-	1,205.27	15.28	-	15.28



S.No	Donor Name	Opening Balance	Funds Received 2025-26	Fees from Rendering of Services	Sale of Assets	Interest Received 2025-26	Sale of Goods	Other Income	Unspent Grant	Capital Expenditure	Total Income	Expenses 2025-26	Purchase of Goods	Capital Expenditure	Administrative Expenditure	Total Expenses	Closing Balance 31st Mar'26	Branch Movement	Closing Balance (Note-3)
1	PM JANMANI Dumbka	-	79.64	-	-	-	-	-	-	-	79.64	79.64	-	-	-	79.64	-	-	-
2	PM JANMANI Sarakela	-	20.24	-	-	-	-	-	-	-	20.24	20.24	-	-	-	20.24	-	-	-
3	Brillon Consumer Products	-	20.28	-	-	-	-	-	-	-	20.28	20.28	-	-	-	20.28	-	-	-
4	Edehman India (World Dengue	-	4.67	-	-	-	-	-	-	-	4.67	4.67	-	-	-	4.67	-	-	-
5	Hindalco Ltd (MMU Odisha	-	9.07	-	-	0.02	-	-	-	-	9.09	9.09	-	-	-	9.09	-	-	-
6	Hindalco Ltd (MMU Odisha	-	12.62	-	-	-	-	-	-	-	12.62	12.62	-	-	-	12.62	-	-	-
7	Hindalco Ltd (MMU Odisha	-	23.53	-	-	-	-	-	-	-	23.53	23.53	-	-	-	23.53	-	-	-
8	Hindalco Ltd (MMU Chalka Coal	-	3.83	-	-	0.01	-	-	-	-	3.83	3.83	-	-	-	3.83	(0.00)	-	(0.00)
Total Service Contract		-	173.88	-	-	0.02	-	-	-	-	173.90	173.90	-	-	-	173.90	(0.00)	-	(0.00)
Grand Total		4.20	1,338.81	-	-	3.16	-	-	15.28	33.00	1,390.25	1,345.14	-	-	34.02	1,379.17	15.28	-	15.28

Unrestricted

S.No	Donor Name	Opening Balance	Funds Received 2025-26	Fees from Rendering of Services	Sale of Assets	Interest Received 2025-26	Sale of Goods	Other Income	Unspent Grant	Capital Expenditure	Total Income	Direct Exp	Purchase of Goods	Capex	Admin Exp	Total Exp	Closing Balance 31st Mar'26	Branch Movement	Closing Balance (Note-3)
1	General Donation	348.18	8.74	-	-	-	-	-	-	-	8.74	9.17	-	-	-	9.17	347.76	207,872.00	208,219.76
3	Interest Income	-	-	-	-	11.69	-	-	-	-	11.69	-	-	-	4.90	4.90	6.80	-	6.80
	Total - general Donation	348.18	8.74	-	-	11.69	-	-	-	-	20.44	9.17	-	-	4.90	14.06	354.56	207,872.00	208,226.56

S.No	Donor Name	Opening Balance	Donations and Grants	Fees from Rendering of Services	Sale of Assets	Interest Income	Sale of Goods	Other Income	Unspent Grant	Capital Expenditure	Total Income	Direct Program Cost	Purchase of Goods	Capital Expenditure	Administrative Expenditure	Total Expenses	Closing Balance 31st Mar'26	Branch Movement	Closing Balance (Note-3)
1	HHH - NFC	1.63	-	-	-	-	-	0.44	-	-	0.44	-	-	-	-	-	2.08	(2.08)	-
2	Shivansh - NFC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1.63	-	-	-	-	-	0.44	-	-	0.44	-	-	-	-	-	2.08	(2.08)	-
	Grand Total - Consolidated	1,469.13	24,266.02	1,816.97	2,089.37	364.37	407.03	84.32	4,802.10	1,288.55	35,118.74	25,369.91	259.65	1,289.57	3,272.70	30,191.82	6,396.05	207,869.92	214,265.97

