

INDEPENDENT AUDITOR'S REPORT

To the Members

RURAL AID
6/160A Bidhan Colony
Kolkata- 700075, West Bengal, India

Opinion

We have audited the financial statements of **RURAL AID** which comprise the Balance Sheet as at March 31, 2026, the Statement of Receipts and Payments and the Statement of Income and Expenditure for the year ended on that date and notes on accounts with the summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us and aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- (i) In the case of Balance Sheet, of the state of affairs of the Society as at 31st March, 2026
- (ii) In the case of Statement of Income & Expenditure, of the surplus for the year ended on that date; and
- (iii) Statement of Receipts and Payments for the said year ended on 31st March 2026

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants 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 Society 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 under the provisions of the West Bengal Societies Registration Act, 1961 and the Rules there under, 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.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Executive Committee (i.e. the Management) is responsible for the preparation of the financial statements in accordance with the West Bengal Societies Registration Act, 1961 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibility 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.

We report that

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion proper books of account as required have been kept by the Society so far as appears from our examination of those books;
- c. The Balance Sheet, Statement of Income & Expenditure Account and Statement of Receipts and Payments along with the schedules dealt with by this report are in agreement with the books of accounts

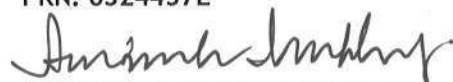
Place: Kolkata

Date: 18-08-2026.

For A. MUKHOPADHYAY & CO

Chartered Accountants

FRN: 0324457E



(CA Animesh Mukhopadhyay)

Partner

ICAI Membership No: 060477

UDIN: 26060477QZGUP02070



RURAL AID
6/160A Bidhan Colony
Kolkata: 700075, West Bengal, India
Balance Sheet as at 31st March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		44,06,201	33,59,850
(b)	Restricted Funds		44,06,201	33,59,850
2	Non-current liabilities			
(a)	Long-term borrowings	4		-
(b)	Other long-term liabilities	5		-
(c)	Long-term provisions	6		-
3	Current liabilities			
(a)	Short-term borrowings	4		-
(b)	Payables	7		-
(c)	Other current liabilities	8	18,20,900	20,62,840
(d)	Short-term provisions	6		-
			18,20,900	20,62,840
	Total		62,27,101	54,22,690
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		4,85,681	6,10,156
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	3,000	3,000
(d)	Other non-current assets (specify nature)	12		-
			4,88,681	6,13,156
2	Current assets			
(a)	Current investments	10		-
(b)	Inventories			
(c)	Receivables	13	3,48,460	9,73,343
(d)	Cash and bank balances	14	46,70,768	37,97,591
(e)	Short Term Loans and Advances	11	7,19,192	38,600
(f)	Other current assets	15	-	-
			57,38,420	48,09,534
	Total		62,27,101	54,22,690
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

This is the Balance Sheet referred to in our report of even date

For and on behalf of
A.MUKHOPADHYAY & CO
Chartered Accountants
FRN.: 0324457E

Animesh Mukhopadhyay
(CA Animesh Mukhopadhyay)
Partner

Membership No.: 060477

UDIN: 26060477QZGUPO2070

Place: Kolkata

Date: 18-08-2026



For and on behalf of
RURAL AID

Sutapa Datta
Secretary
RURAL AID

RURAL AID
6/160A Bidhan Colony
Kolkata: 700075, West Bengal, India
Income and Expenditure for the year ended 31st March 2026

	Particulars	Note	31 March 2026			31 March 2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants							
(b)	Fees from Rendering of Services		44,750	1,31,72,938	1,32,17,688	80,755	1,13,72,589	1,14,53,344
(c)	Sale of Goods							
II	Other Income		2,470	-	2,470	5,404	6,45,724	6,51,128
III	Total Income (I+II)	16	47,220	1,31,72,938	1,32,20,158	86,159	1,20,18,313	1,21,04,472
IV	Expenses:							
(a)	Material consumed/distributed	17						
(b)	Donations/contributions paid							
(c)	Employee benefits expense	18		2,64,404	2,64,404	-	3,74,655	3,74,655
(d)	Depreciation and amortization expense	19						
(e)	Finance costs	20						
(f)	Other expenses	21						
(g)	Religion/charitable expenses							
(h)	Other Expenses (specify nature)			1,16,33,807	1,16,33,807		1,12,04,874	1,12,04,874
	Grant Receivable W/o			2,75,596	2,75,596			
	Total expenses		-	1,21,73,807	1,21,73,807	-	1,15,79,529	1,15,79,529
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		47,220	9,99,131	10,46,351	86,159	4,38,784	5,24,943
VI	Exceptional items (specify nature & provide note/delete if none)							
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		47,220	9,99,131	10,46,351	86,159	4,38,784	5,24,943
VIII	Extraordinary Items (specify nature & provide note/delete if none)							
IX	Excess of Income over Expenditure for the year (VII-VIII)		47,220	9,99,131	10,46,351	86,159	4,38,784	5,24,943
	Appropriations Transfer to funds, e.g., Building fund							
	Transfer from funds							
	Balance transferred to General Fund		47,220	9,99,131	10,46,351	86,159	4,38,784	5,24,943
	The accompanying notes are an integral part of the financial statements							

This is the Statement of Income and Expenditure referred to in our report of even date

For and on behalf of

A. MUKHOPADHYAY & CO

Chartered Accountants

FAN.: 0324457E

(CA Animesh Mukhopadhyay)

Partner

Membership No.: 060477

UDIN: 26060477&ZGUP02070

Place: Kolkata

Date: 18-08-2026

For and on behalf of
RURAL AID

Shajahan Datta

Secretary

RURAL AID



RURAL AID

6/160A Bidhan Colony

Kolkata: 700075, West Bengal, India

Statement of Receipts & Payments for the year ended 31st March 2026

		Current Year		Previous Year	
		Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Receipts:					
Opening Balance					
Cash and Cash Equivalants	22		37,97,591		39,04,698
Income from General Section					
Donation	16	44,750		80,755	
Savings Bank Interest	16.1	2,470		5,404	
			47,220		86,159
Grant Received	24		1,32,83,285		1,12,63,932
Swiss Embassy Project					
Contract Income	16.1	-		6,44,000	
Savings Bank Interest	16.1	-		1,724	
			-		6,45,724
			1,71,28,096		1,59,00,513
Payments:					
Project Expenses	23	1,22,66,502		1,05,04,166	
Administrative Overhead	21.1.9	41,624		66,755	
WBSCPCR Expenses		-		-	
Liabilities for Expenses		9,273		26,930	
Loans & Advances		-		6,307	
Swiss Embassy Project Cost	21.1.8	-		6,45,724	
Purchase of Fixed Assets	9	1,39,929		8,53,040	
			1,24,57,328		1,21,02,922
Closing Balance					
Cash and Cash Equivalants	14		46,70,768		37,97,591
			1,71,28,096		1,59,00,513

Significant Accounting Policies and Notes on Accounts (Schedule 13)

The Schedules referred to above from an integral part of the Statement of Receipts & Payments

This is the Statement of Receipts & Payments referred to in our report of even date

For and on behalf of

A.MUKHOPADHYAY & CO

Chartered Accountants

FRN.: 0324457E



(CA Animesh Mukhopadhyay)

Partner

Membership No.: 060477

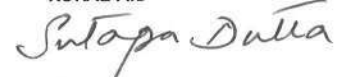
UDIN: 26060477QZGUP02070

Place: Kolkata

Date: 18-08-2026.

For and on behalf of

RURAL AID



Secretary

RURAL AID



RURAL AID

6/160A Bidhan Colony

Kolkata: 700075, West Bengal, India

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

Note - 1 Brief about the entity

RURAL AID is a registered non-profit organization established under the West Bengal Societies Registration Act, 1961. It was officially registered on 4th August 1989, bearing Registration No. 30062602 of 1989-1990 and Legacy Registration No. 5162602, issued by the Registrar of Firms, Societies & Non-Trading Corporations, Government of West Bengal, at South 24 Parganas.

RURAL AID mainly operates in the remote and underserved areas of North Bengal, working to uplift marginalized populations through grassroots-level interventions.

The organization is primarily engaged in charitable activities focused on relief to the poor, medical assistance, and educational support, especially targeting underprivileged communities.

Note - 2 Significant Accounting Policies**Significant Accounting Policies****1. Basis of preparation of Financial Statements**

- Accounts are maintained on accrual basis under the historical cost convention.
- The Financial Statements have been prepared in accordance with Generally Accepted Accounting Principles
- Accounting Standards, issued by the Institute of Chartered Accountants of India, as applicable have been complied with.

2. Revenue Recognition

All revenues are recognised on accrual basis.

Notes On Accounts

- Previous year figures have been regrouped and rearranged wherever necessary.
- The figures presented in the financial statements have been disclosed without rounding off to the nearest hundreds or thousands, so as to maintain

uniformity and consistency with the books of account and the accounting practices followed by the entity in previous years.

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Utilised/ Adjustment made during the year	As at 31st March 2026 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				
2	General Funds	33,59,850	10,46,351	19,173	44,06,201
3	Designated Funds				
(B)	Restricted Funds				
		33,59,850	10,46,351	19,173	44,06,201
Previous Year (PY)		28,70,112	5,24,943	35,205	33,59,850

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised/ Adjustment made during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				-
2	General Funds	28,70,112	5,24,943	35,205	33,59,850
3	Designated Funds				-
(B)	Restricted Funds				-
		28,70,112	5,24,943	35,205	33,59,850
Previous Year (PY)		4,31,995	24,38,117	-	28,70,112



RURAL AID

6/160A Bidhan Colony

Kolkata: 700075, West Bengal, India

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

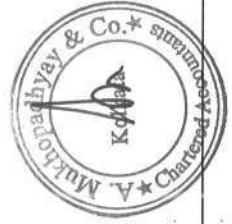
4	Borrowings	Long Term		Short Term	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
	<u>Secured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities				
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	<u>Unsecured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities				
(d)	Loans and advances from related parties				
(e)	Long term/current maturities of finance lease obligation				
(f)	Other loans advances (specify nature)				
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				



Siddhanta
Secretary
RURAL AID

(Amount in Rs.)

5	Other long-term liabilities	31 March 2026		31 March 2025	
		Long term		Short term	
(a)	Advance from customers				
(b)	Others (please specify)				
	Total Other long-term liabilities				
6	Provisions	31 March 2026		31 March 2025	
		Long term		Short term	
(a)	Provision for employee benefits				
(i)	Provision for gratuity				
(ii)	Provision for leave Encashment				
(b)	Other provisions				
	(Please Specify - eg/- Provision for warranties / Provision for Sales Return)				
	Other (specify nature)				
	Total Provisions				
7	Payables	31 March 2026		31 March 2025	
		Long term		Short term	
(a)	Total outstanding dues of micro, small and medium enterprises				
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises				
	Total payables				
Disclosure relating to suppliers registered under MSWED Act based on the information available with the entity Company:					
		31 March 2026		31 March 2025	
Particulars		Long term		Short term	
(a)	Amount remaining unpaid to any supplier at the end of each accounting year:				
	Principal				
	Interest				
	Total				
(b)	The amount of interest paid by the buyer in terms of section 16 of the MSWED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.				
(c)	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 MSWED Act.				
(d)	The amount of interest accrued and remaining unpaid at the end of each accounting year.				
(e)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSWED Act.				
8	Other current liabilities	31 March 2026		31 March 2025	
		Long term		Short term	
(a)	Current maturities of finance lease obligations				
(b)	Interest accrued but not due on borrowings				
(c)	Interest accrued and due on borrowings				
(d)	Income received in advance				
(e)	Unearned revenue				
(f)	Goods and Service tax payable				
(g)	TDS payable				
(h)	Other payables (specify nature)				
	Grants Received in Advance				
	APPI				
	Audit Fees Payable				
	Salary and Others Payable				
	Total Other current liabilities				



Sekhar
RURAL AID

RURAL AID
6/160A Bidhan Colony Kolkata-700075, West Bengal, India

Note-9

STATEMENT OF FIXED ASSETS AS ON 31.03.2026 (LOCAL)

Sl. No.	Particulars	W.D.V as on 01.04.2025	Addition during the Year > 180 days	Deletion/ W.D.V written off	Gross W.D.V	Dep. %	Dep. Amount	W.D.V as on 31.03.2026
	<u>GENERAL</u>							
	Office Furniture	3,613			3,613	10	361	3,252
	Furniture & Fixture at Kolkata Office							
	Chair	941			941	10	94	847
	Furniture	10,055			10,055	10	1,006	9,049
	Asset for Working Women Hostel	-			-	10	-	-
	Airconditioning Machine	904			904	15	136	768
	Camera (CRY Project)	1,082			1,082	15	162	920
		16,595	-	-	16,595		1,759	14,836
	<u>Nabard Project</u>							
	Bicycle	-	-	-	-	15	-	-
	<u>Creche Unit</u>							
	Almirah	-			-	10	-	-
	Utensils & Crockeries	-			-	15	-	-
	<u>Assets for Vocational Trng. Centre / WB WDU (Weaving)</u>							
	Tools & Equipments	4,748			4,748	15	712	4,036
	Furniture & Fixture	5,045			5,045	10	505	4,540
		9,793	-	-	9,793		1,217	8,576
	<u>Assets for Vocational Trng. Centre / WB WDU (Health Training)</u>							
	Tools & Equipments	919	-	-	919	15	138	781
		919	-	-	919		138	781
	<u>CHILDLINE</u>							
	Computer & Printer	2,986			2,986	40	1,194	1,792
	Furniture	14,763			14,763	10	1,476	13,287
	APPI	22,080			22,080	40	8,832	13,248
	Laptop							
	TOTAL : A+B+C+D+E+F+G	39,829	-	-	39,829		11,502	28,327
	PREVIOUS YEAR'S TOTAL	67,136	-	-	67,136		14,616	52,520
		1,19,974	-	30,954	89,020		21,884	67,136

Continued



S. Dutta
Secretary
RURAL AID

RURAL AID
6/160A Bidhan Colony Kolkata-700075, West Bengal, India

STATEMENT OF FIXED ASSETS AS ON 31.03.2026 (FOREIGN)

Page - 2

Sl. No.	Particulars	W.D.V as on 01.04.2025	Addition during the Year < 180 days	Deletion/ W.D.V written off	Gross W.D.V	Dep. %	Dep. Amount	W.D.V as on 31.03.2026
A	Assets at Jalpaiguri Community Dev. Proj. (CASA/ BFW) Furniture & Fixture at	4,776			4,776	10	478	4,298
B	Assets for PRIA supported Project	4,776			4,776		478	4,298
C	Assets for Action Aid Project (Education Programme) LAPTOP CAMERA	1,338				40		
		1,338			1,338	15	201	1,137
D	Assets for CASA Project Computer & Printer Motor Cycle By-Cycle	12,105				40		
		12,105			12,105	15	1,816	10,289
E	Assets for TDH SWISS Project Computer & Printer Solar Installation	12,977			12,977	40	5,191	7,786
		4,85,124			4,85,124	40	1,94,050	2,91,074
		4,98,101			4,98,101		1,99,241	2,98,860
G	Assets for GFC Project Laptop (ARC)	26,700				40		
	Desktop Computer (GFC04-25-26)		22,680		26,700	40	10,680	16,020
	Laptop GFC 2nd Phase OD			46,500	22,680	40	9,072	13,608
	Tab GFC OD		24,249		46,500	40	9,300	37,200
		26,700	46,929		24,249	40	9,700	14,549
					1,20,129		38,752	81,377
	Assets for FADV Project Laptop							
					46,500	40	9,300	37,200
					46,500		9,300	37,200
	A+B+C+D+E+F+G	5,43,020	46,929		6,82,949		2,49,788	4,33,161
	PREVIOUS YEAR'S TOTAL	47,002	8,53,040	4,251	8,95,791		3,52,771	5,43,020
	TOTAL ASSETS CURRENT YEAR (LC+FC)	6,10,156	46,929		7,50,085		2,64,404	4,85,681
	TOTAL ASSETS PREVIOUS YEAR (LC+FC)	1,66,976	8,53,040	35,205	9,84,811		3,74,655	6,10,156



S. Dutta
Secretary
RURAL AID

(Amount in Rs.)						
10	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2026		As at 31 March 2025		
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	<u>Trade Investments -Quoted</u>					
(a)	Investments in Other Entities			-	-	
	Less: Provision for diminution in value of Investments			-	-	
(b)	Investments in partnership firm (Refer footnote 1)			-	-	
	<u>Other Investments</u>					
(c)	Investments in preference shares			-	-	
(d)	Investments in equity Instruments			-	-	
(e)	Investments in government or trust securities			-	-	
(f)	Investments in debentures or bonds			-	-	
(g)	Investments in mutual funds			-	-	
(h)	Investments property			-	-	
(i)	Other non-current Investments (specify nature)			-	-	
	Total Investments			-	-	
	<u>Trade Investments - Unquoted</u>					
(a)	Investments in Other Entities			-	-	
	Less: Provision for diminution in value of Investments			-	-	
(b)	Investments in partnership firm (Refer footnote 1)			-	-	
	<u>Other Investments</u>					
(c)	Investments in preference shares			-	-	
(d)	Investments in equity Instruments			-	-	
(e)	Investments in government or trust securities			-	-	
(f)	Investments in debentures or bonds			-	-	
(g)	Investments in mutual funds			-	-	
(h)	Other non-current Investments (specify nature)			-	-	
(i)	Investments property			-	-	
	Total Investments			-	-	
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-	-	
	Aggregate amount of Un-quoted Investments.			-	-	
	Aggregate Provision for diminution in value of Investments.			-	-	
Current Investments		As at 31 March 2026		As at 31 March 2025		
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	<u>Trade (valued at lower of cost or market value) - Quoted</u>					
(a)	Current maturities of long-term Investments			-	-	
(b)	Investments in equity Instruments			-	-	
(c)	Investments in preference shares			-	-	
(d)	Investments in government or trust securities			-	-	
(e)	Investments in debentures or bonds			-	-	
(f)	Investments in mutual funds			-	-	
(g)	Other Short-term Investments (specify nature)			-	-	
	Net current Investments			-	-	
	<u>Trade (valued at lower of cost or market value) - Unquoted</u>					
(a)	Current maturities of long-term Investments			-	-	
(b)	Investments in equity Instruments			-	-	
(c)	Investments in preference shares			-	-	
(d)	Investments in government or trust securities			-	-	
(e)	Investments in debentures or bonds			-	-	
(f)	Investments in mutual funds			-	-	
(g)	Other Short-term Investments (specify nature)			-	-	
	Net current Investments			-	-	
	Grand Total			-	-	
	Aggregate value of quoted investments and market value thereof.			-	-	
	Aggregate value of quoted Investments.			-	-	
	Aggregate Provision for diminution in value of Investments.			-	-	



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		Long Term		Short Term	
		31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
11	Loans and advances				
A	(Secured)				
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(b)	Loans advances to partners or relative of partners				
(c)	Other loans and advances (specify nature)				
(i)	Prepaid expenses	-	-	7,19,192	38,600
(ii)	CENVAT credit receivable				
(iii)	VAT credit receivable				
(iv)	Service tax credit receivable				
(v)	GST input credit receivable				
(vi)	Security Deposits	3,000	3,000		
(vii)	Balance with government authorities				
	Total (a)+(b) (A)	3,000	3,000	7,19,192	38,600
		3,000	3,000	7,19,192	38,600
B	Loans and advances				
	(Unsecured)				
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(b)	Loans advances to partners or relative of partners				
(c)	Other loans and advances (specify nature)				
(i)	Prepaid expenses	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(vi)	Security Deposits	-	-	-	-
(vii)	Balance with government authorities	-	-	-	-
	Total (a)+(b) (B)	-	-	-	-
		-	-	-	-
	Total (A + B)	3,000	3,000	7,19,192	38,600
12	Other non-current assets			31-Mar-26	31-Mar-25
(a)	Security Deposits			-	-
(b)	Prepaid expenses			-	-
(c)	Others (Specify nature)			-	-
	Total other non-current other assets			-	-
13	Receivables			31-Mar-26	31-Mar-25
(a)	Donations/grants receivable			-	-
	Childline			2,49,287	7,74,170
	Vhadam			99,173	1,99,173
(b)	Others (specify nature)			-	-
				3,48,460	9,73,343
	Outstanding for a period exceeding 6 months from the date they are due for receipt				
(a)	Secured Considered good			-	-
(b)	Unsecured Considered good			-	-
(c)	Doubtful			-	-
	Less: Provision for doubtful receivables			-	-
	Total			3,48,460	9,73,343
14	Cash and Bank Balances			31-Mar-26	31-Mar-25
A	Cash and cash equivalents				
(a)	On current accounts				
	SBI-11541967129 (KARANJALI)			13,41,526	22,47,439
	SBI-40087201925 (NEW DELHI)			13,90,581	31,588
	SBI-38319673033 (GARIAHAT CCB)			2,47,340	
	SBI-11541969228 (KARANJALI)			4,28,316	11,502
	SBI-Santoshpur			12,50,354	14,65,799
	Canara Bank			1,824	3,534
(b)	Cash credit account (Debit balance)				
(c)	Fixed Deposits				
	Deposits with original maturity of less than three months				
(d)	Cheques, drafts on hand			10,827	37,729
(e)	Cash on hand				
	Total			46,70,768	37,97,591
B	Other bank balances				
(a)	Bank Deposits				
(i)	Earmarked Bank Deposits			-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date			-	-
(iii)	Margin money or deposits under lien			-	-
(iv)	Others (specify nature)			-	-
	Total other bank balances			-	-
	Total Cash and bank balances			46,70,768	37,97,591
15	Other current assets			31-Mar-26	31-Mar-25
	(Specify nature)				
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)				
(a)	Interest accrued but not due on deposits			-	-
(b)	Interest accrued and due on deposits			-	-
	Total			-	-



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		(Amount in Rs.)	
		31-Mar-26	31-Mar-25
16	Donations and Grants		
	Foreign Grants		
	FADV	34,97,710	36,87,912
	TDH Swiss	13,18,364	18,68,923
	GFC	28,81,544	18,18,518
	Dasra	10,49,699	-
	Total of Foreign Grants (a)	87,47,317	73,75,353
	Local Grants		
	Childline	-	-
	Vhadam	3,20,000	9,09,579
	WBSCPCR	-	-
	APPI	30,34,940	30,87,657
	LIC	10,70,681	-
	Total of Local Grants (b)	44,25,621	39,97,236
	Total Grants (c) = (a+b)	1,31,72,938	1,13,72,589
	Donation Received	44,750	80,755
	Total Donation (d)	44,750	80,755
	Total Grants and Donations (c+d)	1,32,17,688	1,14,53,344
16.1	Other income		
(a)	Interest Income	2,470	5,404
(b)	Dividend Income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income (Please specify)	-	-
	Swiss Embassy Project	-	-
	Contract Income	-	6,44,000
	Savings Bank Interest	-	1,724
	Total other income	2,470	6,51,128
17	Cost of goods sold (Delete whatever is not applicable)	31-Mar-26	31-Mar-25
(A)	Materials consumed/distributed		
	Raw material consumed/distributed		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed (I)	-	-
	Other materials (purchased Intermediates and components)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of other material distributes (II)	-	-
	Total raw material consumed/distributed (A) (I+II)	-	-
B	Purchases of stock-in-trade	31-Mar-26	31-Mar-25
(i)	...	-	-
(ii)	...	-	-
(iii)	...	-	-
	Total (B)	-	-
C	Changes in Inventories of finished goods, work in progress and stock-in trade	31-Mar-26	31-Mar-25
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	Inventories at the end of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(Increase)/decrease in Inventories of finished goods, work-in-progress and stock-in-trade (C)	-	-
	Total (A+B+C)	-	-
18	Employee benefits expense	31-Mar-26	31-Mar-25
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	-	-
(b)	Contribution to provident and other funds	-	-
(c)	Gratuity expenses	-	-
(d)	Staff welfare expenses	-	-
	Total Employee benefits expense	-	-
19	Finance cost	31-Mar-26	31-Mar-25
(a)	Interest expense		
(i)	On bank loan	-	-
(ii)	On assets on finance lease	-	-
(b)	Other borrowing costs	-	-
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	-	-



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

	31-Mar-26	31-Mar-25
20 Depreciation and amortization expense	-	-
(a) on tangible assets (Refer note 11)	-	-
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	-	-
21 Other Expenses	31-Mar-26	31-Mar-25
(a) Religious/charitable	-	-
(b) Other Expenses	-	-
(i) Consumption of stores and spare parts	-	-
(ii) Power and fuel	-	-
(iii) Rent	-	-
(iv) Repairs and maintenance - Buildings	-	-
(v) Repairs and maintenance - Machinery	-	-
(vi) Insurance	-	-
(vii) Rent, Rates and taxes, excluding, taxes on income	-	-
(viii) Labour charges	-	-
(ix) Travelling expenses	-	-
(x) Auditor's remuneration	35,400	35,400
(xi) Printing and stationery	-	-
(xii) Communication expenses	-	-
(xiii) Legal and professional charges	-	-
(xiv) Advertisement and publicity	-	-
(xv) Business promotion expenses	-	-
(xvi) Commission	-	-
(xvii) Clearing and forwarding charges	-	-
(i) Loss on sale of Property, Plant and Equipment	-	-
(ii) Loss on foreign exchange transactions (net)	-	-
(iii) Loss on cancellation of forward contracts	-	-
(iv) Loss on sale of investments (net)	-	-
(v) Provision for diminution in value of investments	-	-
(vi) Provision for doubtful debts	-	-
(vii) Miscellaneous expenses	-	-
Project Cost (Refer note 21.1)	1,15,98,407	1,11,69,474
Total	1,16,33,807	1,12,04,874
21.1 Project Cost	31-Mar-26	31-Mar-25
(a) FADV SAD Project (Education) (Refer note 21.1.1)	30,27,488	27,23,030
(b) FADV SAD Project (Health) (Refer note 21.1.2)	-	12,87,028
(c) FADV SAD Project (Scholarship) (Refer note 21.1.3)	76,952	-
(d) TDH SWISS Project (Refer note 21.1.4)	12,40,412	10,26,070
(e) GFC Main Project (Refer note 21.1.5)	29,50,191	15,76,495
(f) CHILDLINE Programme (Refer note 21.1.6)	-	-
(g) DASRA (Refer note 21.1.7)	8,59,501	-
(h) VHADAM Project (Refer note 21.1.8)	3,79,100	7,41,995
(i) APPI Project (Refer note 21.1.9)	30,23,139	31,02,377
(j) Swiss Embassy Project (Refer note 21.1.10)	-	6,45,724
(k) WBSCPCR Expenses	41,624	66,755
(l) Administrative Overhead (Refer note 21.1.11)	-	-
Total	1,15,98,407	1,11,69,474
21.1.1 FADV SAD Project (Education)	31-Mar-26	31-Mar-25
(a) Human Resource	6,87,000	7,66,500
(b) Travel Reimbursement	1,38,332	86,096
(c) Land Infrastructure	2,02,258	1,73,800
(d) Communication	11,360	12,005
(e) Key Project Activity	19,78,846	16,68,060
(f) External Service	9,692	16,569
Total	30,27,488	27,23,030
21.1.2 FADV SAD Project (Health)	31-Mar-26	31-Mar-25
(a) Travels & Others	-	18,000
(b) Key Project Activities	-	12,15,028
(c) Human Resource	-	54,000
Total	-	12,87,028
21.1.3 FADV SAD Project (Scholarship)	31-Mar-26	31-Mar-25
(a) Scholarship for Higher Study	76,952	-
Total	76,952	-
21.1.4 TDH SWISS Project	31-Mar-26	31-Mar-25
(a) Children and Community	-	92,295
(b) Education	2,31,335	1,12,629
(c) Vulnerable / at Risk	2,09,717	71,166
(d) HR Programme Cost	6,60,980	6,17,853
(e) Support Cost	1,38,380	1,32,127
(f) Laptop/Computer	-	-
(g) Strengthen Capacity	-	-
Total	12,40,412	10,26,070



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Kolkata: 700075, West Bengal, India

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

	31-Mar-26	31-Mar-25
21.1.5 GFC Main Project		
(a) Human Resources	3,14,287	4,22,057
(b) Administrative Cost	49,538	73,571
(c) Programme Cost	7,19,967	4,01,250
(d) Capacity Development Cost	7,31,009	2,41,537
(e) Special Allocation	-	-
(f) Bank Charges	3,898	2,006
(g) OD Expenses	4,45,023	4,36,074
(h) OD Programme	6,86,469	-
Total	29,50,191	15,76,495
21.1.6 Childline Programme		
(a) Honorarium	-	-
(b) Administrative Expenses	-	-
Total	-	-
21.1.7 DASRA		
(a) Children & Youth Vulnerable	2,74,444	-
(b) Children Youth & CSO	3,92,683	-
(c) Humanresource & Admin Cost	1,92,374	-
Total	8,59,501	-
21.1.8 Vhadam Project		
(a) Programme Expenses	3,79,100	7,41,995
(b) Administrative Cost	-	-
Total	3,79,100	7,41,995
21.1.9 APPI Project		
(a) Salary & Honorarium	11,44,209	10,35,578
(b) Travel, Boarding & Lodging	1,32,692	1,13,117
(c) Program Expenses	16,40,899	17,97,608
(d) Administrative Cost	1,05,339	1,56,074
Total	30,23,139	31,02,377
21.1.10 Swiss Embassy Project Cost		
(a) Orientation & Sensitization	-	69,735
(b) Capacitybuilding of Children	-	1,66,765
(c) Support Education Centre	-	2,26,077
(d) Mainstream Education for Dvt.	-	1,83,147
Total	-	6,45,724
21.1.11 Administrative Overhead		
(a) Maid Salary	9,600	20,400
(b) AGM Expenses	-	4,050
(c) Bank Charges	1,994	938
(d) Electricity Charges	6,300	8,850
(e) Internet Charges	-	4,008
(f) Miscellaneous Expense	4,400	5,500
(g) Meeting Expnese	-	890
(h) Stationery Expnses	5,500	7,119
(i) Salary to Admin Staff	-	15,000
(j) Consultation Fees	11,800	-
(k) Travelling Expenses	2,030	-
Total	41,624	66,755



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

Notes-22

Opening Balance - Cash and Cash Equivalents

Particulars	Current year		Previous year	
	Amount in Rs.	Amount in Rs.	Amount in Rs.	Amount in Rs.
Cash in Hand				
Cash in Hand	37,729		33,608	
		37,729		33,608
Cash at Bank				
SBI-11541967129 (KARANJALI)	22,47,439		21,71,813	
SBI-NEW DELHI	31,588		82,045	
SBI-32501508961 (Hamiltanganj)	-		-	
SBI-35246988749 (Hasimara)	-		-	
SBI-38319673033 (GARIAHAT CCB)	-		-	
SBI-11541969228 (KARANJALI)	11,502		2,814	
SBI-Santoshpur	14,65,799		16,13,001	
-Canara Bank	3,534		1,417	
		37,59,862		38,71,090
Total		37,97,591		39,04,698

Notes-23

Project Expenses

Particulars	Current year		Previous year	
	Amount in Rs.	Amount in Rs.	Amount in Rs.	Amount in Rs.
FADV Project:				
FADV SAD Project (Education)	30,35,488		27,23,030	
FADV SAD Project (Health)	-		12,87,028	
FADV SAD Project (Scholarship)	76,952			
	31,12,440		40,10,058	
Add: Advance Made for Programme	5,967		1,270	
Less: Advance Adjusted from FADV Project	1,270		19,691	
Less: Liability for Expenses Booked	620		5,020	
add:Liability for Expenses of 2024-25 paid		31,16,517		39,86,617
FADV Solar Power System				
TDH SWISS Project	12,40,412		10,26,069	
Add: Advance made for Programme	-		-	
Less: Advance Adjusted form TDH Project	-		1,17,033	
		12,40,412		9,09,036
Administrative Overhead				
CHILDLINE Programme	-			
Add: Outstanding Expenses Paid	-			
Less: Outstanding Expenses Booked	-			
BFTW Project				
GFC Main Project	29,59,191		15,76,495	
Add: Advance Made for Programme	9,625		31,023	
Less: Advance Adjusted from GFC Project	31,023		21,252	
Less: Liability for Expenses Booked for 2025-26	560		3,960	
		29,37,233		15,82,306
VHADAM Project	3,79,100		7,41,995	
Add: Outstanding Expenses Paid	-		1,67,555	
Less: Outstanding Expenses Booked	-		-	
		3,79,100		9,09,550
DASRA	8,59,501			
Add: Advance made for Programme	-			
Less: Advance Adjusted form DASRA Project	-			
		8,59,501		
APPI Project	30,34,939		31,02,377	
Add: Advance Made for Programme	6,600			
Less: Adjustment of Advances			18,540	
Add: Outstanding Expenses Paid			38,840	
Less: Liability for Expenses Booked for 2025-26	4,800		6,020	
		30,36,739		31,16,657
LIC Project				
Add: Advance Made for Programme	6,97,000			
		6,97,000		
Total	-	1,22,66,502	-	1,05,04,166



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STATEMENT OF GRANT ACCOUNT FOR THE YEAE ENDED 31ST MARCH, 2026 (LOCAL & FOREIGN CONTRIBUTION)

FY 2025-26

FOREIGN :

SL. NO	NAME OF DONORS	Grant Received in Advance as on 01.04.2025	Grant Receivable as on 01.04.2025	Grant Received during the year (2025-26)	Grant Receivable for the year 2025-26	Grant received in advance as on 31.03.2026	Adjustment/ Write off	Net Grant for the year 2025-26
1	FADV	-	-	34,97,710	-	-		34,97,710
2	TDH SWISS	-	-	13,18,364	-	-		13,18,364
3	GFC	-	-	28,81,544	-	-		28,81,544
4	Dasra	-	-	10,49,699	-	-		10,49,699
	TOTAL	-	-	87,47,317	-	-		87,47,317

LOCAL :

SL. NO	NAME OF DONORS	Grant Received in Advance as on 01.04.2025	Grant Receivable as on 01.04.2025	Grant Received during the year (2025-26)	Grant Receivable for the year 2025-26	Grant received in advance as on 31.03.2026	Adjustment/ Write off	Net Grant for the year 2025-26
1	CHILDLINE	-	7,74,170	2,49,287	2,49,287		2,75,596	-
2	VHADAM	-	1,99,173	4,20,000	99,173			3,20,000
3	WBSCPCR	-						-
4	APPI	14,65,464		27,96,000		12,26,524		30,34,940
5	LIC			10,70,681				10,70,681
	TOTAL	14,65,464	9,73,343	45,35,968	3,48,460	12,26,524	2,75,596	44,25,621
	GROSS TOTAL	14,65,464	9,73,343	1,32,83,285	3,48,460	12,26,524	2,75,596	1,31,72,938

As confirmed by the Childline Foundation, the amount receivable towards the Grant is no longer recoverable. Accordingly, the outstanding amount of ₹ 2,75,596/- has been written off as per the decision of the Management.

STATEMENT OF GRANT ACCOUNT FOR THE YEAE ENDED 31ST MARCH, 2025 (LOCAL & FOREIGN CONTRIBUTION)

FY 2024-25

FOREIGN :

SL. NO	NAME OF DONORS	Grant Received in Advance as on 01.04.2024	Grant Receivable as on 01.04.2024	Grant Received during the year (2024-25)	Grant Receivable for the year 2024-25	Grant received in advance as on 31.03.2025	Adjustment/ Write off	Net Grant for the year 2024-25
1	FADV	-		36,87,912	-	-		36,87,912
2	TDH SWISS	-		18,68,923	-	-		18,68,923
3	GFC	-		18,18,518	-	-		18,18,518
	TOTAL	-	-	73,75,353	-	-		73,75,353

LOCAL :

SL. NO	NAME OF DONORS	Grant Received in Advance as on 01.04.2024	Grant Receivable as on 01.04.2024	Grant Received during the year (2024-25)	Grant Receivable for the year 2024-25	Grant received in advance as on 31.03.2025	Adjustment/ Write off	Net Grant for the year 2024-25
1	CHILDLINE		7,74,170					-
2	VHADAM		1,99,173	9,09,579				9,09,579
3	WBSCPCR							-
4	APPI	15,74,121		29,79,000		14,65,464		30,87,657
	TOTAL	15,74,121	9,73,343	38,88,579	-	14,65,464		39,97,236
	GROSS TOTAL	15,74,121	9,73,343	1,12,63,932	-	14,65,464		1,13,72,589



P. Dutta
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