



INDEPENDENT AUDITOR'S REPORT

To,
The Board Members,
Nirmaan Organization.

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of **NIRMAAN ORGANIZATION**, which comprise the **Balance Sheet as at 31st March 2025**, the **Income and Expenditure Account**, the **Receipts and Payments Account** for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

The Management of the Organization is responsible for the preparation of these financials statements that give a true and fair view of the financial position and financial performance of the Organization in accordance with the provisions of:

- The **Income Tax Act, 1961** (Sections 11, 12, 12A/12AB, 13, etc.),
- The **Societies Registration Act / Indian Trusts Act / Companies Act, 2013 (Section 8)** as applicable,
- The **Foreign Contribution (Regulation) Act, 2010 (FCRA)**, and
- The **Accounting Standards and Guidance Notes issued by ICAI** relevant to charitable organizations.

This responsibility includes:

- Maintaining adequate accounting records,
- Safeguarding the assets of the organization,
- Ensuring funds are applied only for charitable purposes,
- Preventing and detecting frauds and irregularities,
- Designing, implementing, and maintaining internal financial controls,
- Complying with donor agreements, CSR regulations, and statutory requirements, and
- Making judgments and estimates that are reasonable and prudent.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the **Standards on Auditing (SAs)** issued by the Institute of Chartered Accountants of India.

Those Standards require that we Comply with ethical requirements and Plan and perform the audit to obtain **reasonable assurance** that the financial statements are free from **material misstatement**, whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation of the financial statements 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 Organization's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, and to the best of our information and according to the explanations given to us, the financial statements give a **true and fair view** in conformity with the accounting principles generally accepted in India:

- In the case of the **Balance Sheet**, of the state of affairs of the Organization as at **31st March 2025**;
- In the case of the **Income and Expenditure Account**, of the excess of income over expenditure (surplus)/excess of expenditure over income (deficit) for the year ended on that date; and
- In the case of the **Receipts and Payments Account**, of the receipts and payments for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We have obtained all information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
2. Proper books of accounts as required by law have been maintained by the Organization, and these financial statements are in agreement with the books of account.

3. In our opinion, the financial statements comply with the applicable accounting standards issued by ICAI, to the extent relevant to charitable organizations.
4. Based on our review, we report that:
- The Organization has applied its income during the year for charitable purposes in India in accordance with Section 11 of the Income Tax Act, 1961.
 - No part of the income or property of the Organization has been used for the personal benefit of persons referred to in Section 13(3) of the Income Tax Act, 1961.
 - Investments have been made only in permitted modes as specified under Section 11(5) of the Income Tax Act, 1961.
 - Foreign contributions, where applicable, have been received and utilized in accordance with the provisions of the **FCRA, 2010** and related rules.
 - CSR funds, where applicable, have been utilized strictly for the purposes specified by the donor and in line with **CSR Rules under Section 135 of the Companies Act, 2013**.
5. Internal control systems in relation to project-wise accounting, donor fund management, and statutory compliance were reviewed. Based on the audit procedures carried out, no material weaknesses were observed that could adversely affect the functioning of the Organization.

For SPAD & ASSOCIATES

Chartered Accountants
FRN: 011569S



L. Prakasham

Partner

Membership No. 028129

Place: Hyderabad

Date: 28.10.2025



UDIN: 25028129BMLADD1402

NIRMAAN ORGANIZATION
BALANCE SHEET FOR THE YEAR ENDING 31ST MARCH, 2025

Particulars	Schedule No	As at 31 March 2025			As at 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
<u>SOURCE OF FUNDS</u>							
Capital Fund	1	3,04,976	21,75,648	24,80,624	3,04,976	21,75,648	24,80,624
General Fund	2	1,36,12,701	5,23,08,554	6,59,21,255	1,52,01,863	1,43,42,190	2,95,44,054
<u>Current Liabilities</u>							
Restricted Funds-Pending for Execution	3	-	5,55,02,855	5,55,02,855	69,25,984	3,77,33,610	4,46,59,594
Outstanding Liabilities	4	76,18,691	2,29,46,782	3,05,65,473	31,71,715	64,55,881	96,27,596
Total		2,15,36,368	13,29,33,838	15,44,70,207	2,56,04,538	6,07,07,329	8,63,11,868
<u>APPLICATION OF FUNDS</u>							
Fixed Assets	8	2,47,483	38,04,310	40,51,793	3,96,948	28,47,124	32,44,072
<u>Current Assets</u>							
Deposits		-	60,00,000	60,00,000	-	-	-
Loans & Advances	5	1,56,000	1,79,40,051	1,80,96,051	-	90,45,832	90,45,832
Cash In Hand		-	-	-	-	58,004	58,004
Bank Accounts	6	2,11,32,885	10,23,37,102	12,34,69,987	2,52,07,590	3,53,84,807	6,05,92,397
Other Current Assets	7	-	28,52,375	28,52,375	-	1,33,71,562	1,33,71,562
Total		2,15,36,368	13,29,33,838	15,44,70,206	2,56,04,538	6,07,07,329	8,63,11,868

The Accompanying schedules form an integral part of the financial statements

For NIRMAAN Organization

Mayur Patnala
Chief Functionary

Place: Hyderabad
Date: 27-09-2025



For SPAD & Associates
Chartered Accountants
FRN: 011569S

L. Prakasham
Partner
M.No: 028129



NIRMAAN ORGANIZATION
INCOME AND EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH, 2025

Particulars	Schedule No	For the Year Ending 31 March 2025			For the Year Ending 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
INCOME							
Grants received from Companies under CSR	9	-	82,10,45,776	82,10,45,776	-	40,52,55,313	40,52,55,313
Grants received from Government	10	-	48,95,723	48,95,723	-	1,22,34,968	1,22,34,968
Other Specific Grants	11	6,81,37,593	-	6,81,37,593	2,76,39,351	10,57,042	2,86,96,392
Voluntary contributions	12	40,91,367	3,00,66,573	3,41,57,940	98,56,835	1,41,89,531	2,40,46,366
Interest Income on Savings Bank A/c		-	39,40,044	39,40,044	-	28,37,180	28,37,180
Other Income	13	-	62,39,902	62,39,902	-	4,15,708	4,15,708
Total (A)		7,22,28,960	86,61,88,018	93,84,16,978	3,74,96,185	43,59,89,742	47,34,85,927
EXPENDITURE							
Quality and Holistic Education	14	3,99,58,053	22,86,34,393	26,85,92,446	2,40,82,154	15,90,46,450	18,31,28,604
Economic Empowerment	15	53,26,084	32,83,95,309	33,37,21,394	48,26,787	11,56,29,831	12,04,56,618
Health & Well being	16	30,69,168	4,95,98,273	5,26,67,441	-	2,52,91,356	2,52,91,356
Environment & Sustainability	17	71,30,236	2,67,67,458	3,38,97,694	46,97,997	2,85,29,114	3,32,27,111
Rural Development; Disaster Relief & Rehabilitation; Animal Welfare etc.,	18	32,44,485	12,23,98,999	12,56,43,484	12,40,000	4,88,19,976	5,00,59,976
Community Development	19	42,23,298	3,49,57,645	3,91,80,943	-	3,90,38,953	3,90,38,953
Administrative and other expenses	20	1,07,17,333	3,65,33,091	4,72,50,424	69,02,089	2,73,12,838	3,42,14,928
Depreciation		1,49,465	9,36,485	10,85,950	2,47,384	10,92,403	13,39,787
Total (B)		7,38,18,122	82,82,21,654	90,20,39,776	4,19,96,411	44,47,60,921	48,67,57,332
Excess of Income over Expenditure (C=A-B)		-15,89,162	3,79,66,364	3,63,77,202	-45,00,226	-87,71,179	-1,32,71,405
Balance Surplus/(Deficit) carried to General Fund		-15,89,162	3,79,66,364	3,63,77,202	-45,00,226	-87,71,179	-1,32,71,405

The Accompanying schedules form an integral part of the financial statements

For NIRMAAN Organization

Mayur Patnala
Chief Functionary
Place: Hyderabad
Date: 27-09-2025



For SPAD & Associates
Chartered Accountants
FRN: 011569S

L. Prakasham
Partner
M.No: 028129



NIRMAAN ORGANIZATION
RECEIPTS AND PAYMENTS A/C FOR THE YEAR ENDING 31 MARCH 2025


Receipts	Schedule No	For the Year Ending 31 March 2025			For the Year Ending 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
Opening Balance							
Bank Accounts		2,52,07,590	3,53,84,807	6,05,92,397	2,96,61,546	10,38,26,330	13,34,87,877
Cash-in-hand		-	57,374	57,374	-	1,41,707	1,41,707
Restricted Project Funds							
Quality and Holistic Education	21	1,64,49,829	24,30,38,413	25,94,88,241	1,95,97,703	15,19,14,778	17,15,12,481
Economic Empowerment	22	3,10,742	36,03,69,717	36,06,80,459	39,63,333	9,34,91,697	9,74,55,030
Health & Well being	23	1,08,418	5,90,13,158	5,91,21,576	-	2,42,76,157	2,42,76,157
Environment & Sustainability	24	77,44,867	3,88,36,389	4,65,81,256	31,00,449	2,98,88,720	3,29,89,169
Animal Welfare etc.,	25	24,16,657	13,64,46,748	13,88,63,405	5,304	4,88,93,369	4,88,98,673
Community Development	26	3,41,26,043	3,53,07,872	6,94,33,915	-	3,91,18,853	3,91,18,853
Unrestricted Funds/General Fund	27	41,46,420	1,15,38,893	1,56,85,313	83,75,274	-	83,75,274
Loans & Advances	28	-	4,85,461	4,85,461	-	40,78,621	40,78,621
Donation Receivable		-	76,34,699	76,34,699	-	15,35,738	15,35,738
Interest Income		-	39,77,345	39,77,345	-	28,36,550	28,36,550
Income Tax		-	4,00,757	4,00,757	-	4,28,004	4,28,004
Interest on Fixed Deposits				-			-
Other Income	29	-	28,79,766	28,79,766	-	4,15,708	4,15,708
				-			
Receipts Total		9,05,10,565	93,53,71,398	1,02,58,81,963	6,47,03,608	50,08,46,233	56,55,49,841

Payments							
Restricted Project							
Quality and Holistic Education	30	3,54,66,455	21,95,35,949	25,50,02,404	2,34,73,547	17,15,10,778	19,49,84,325
Economic Empowerment	31	38,42,622	30,63,79,724	31,02,22,346	45,51,780	10,49,37,976	10,94,89,756
Health & Well being	32	32,90,832	5,09,53,323	5,42,44,155	-	2,68,13,822	2,68,13,822
Environment & Sustainability	33	30,39,436	2,63,31,036	2,93,70,472	47,73,004	2,67,73,062	3,15,46,066
Animal Welfare etc.,	34	35,03,286	10,84,24,066	11,19,27,352	12,20,000	4,30,78,145	4,42,98,145
Community Development	35	24,99,529	2,58,62,270	2,83,61,798	-	2,98,08,466	2,98,08,466
Fixed Assets	38	-	39,085	39,085	5,99,985	16,36,921	22,36,906
Current Assets - Payments	39	1,85,069	2,54,64,437	2,56,49,506	-	1,21,25,577	1,21,25,577
Unspent Amount Returned		-	1,15,76,071	1,15,76,071	-	1,00,43,006	1,00,43,006
Duties & Taxes		20,67,075	3,02,14,279	3,22,81,354	32,934	1,42,87,359	1,43,20,293
Administration & Other Expenses	36	1,54,83,376	2,82,54,057	4,37,37,433	48,44,768	2,43,88,940	2,92,33,708
Closing Balance							
Bank Accounts	37	2,11,32,885	10,23,37,102	12,34,69,987	2,52,07,590	3,53,84,807	6,05,92,397


Cash-in-hand		-	-	-	-	57,374	57,374
Payments Total		9,05,10,565	93,53,71,399	1,02,58,81,963	6,47,03,608	50,08,46,233	56,55,49,841

The Accompanying schedules form an integral part of the financial statements

For NIRMAAN Organization

Mayur

 Mayur Patnala
 Chief Functionary
 Place: Hyderabad
 Date: 27-09-2025

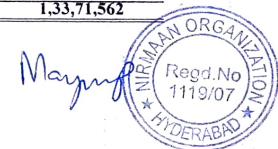
For SPAD & Associates
 Chartered Accountants
 FRN: 011569S

L. Prakasham

 L. Prakasham
 Partner
 M.No: 028129

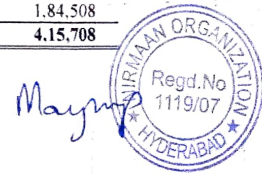
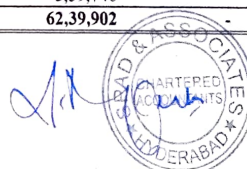
Schedule No.	Particulars	As at 31 March 2025			As at 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
1	Capital Fund						
	Closing Capital	3,04,976	21,75,648	24,80,624	3,04,976	21,75,648	24,80,624
2	General Fund						
	Amount Brought forward	1,52,01,863	1,43,42,190	2,95,44,054	1,97,02,089	2,31,13,369	4,28,15,459
	Current Year Surplus / Deficit	-15,89,162	3,79,66,364	3,63,77,202	-45,00,226	-87,71,179	-1,32,71,405
	Less-Refund Adjustment	-	-	-	-	-	-
		1,36,12,701	5,23,08,554	6,59,21,255	1,52,01,863	1,43,42,190	2,95,44,054
3	Restricted Funds-Pending for Execution						
	Foreign Restricted Funds						
	1.Quality and Holistic Education	-	-	-	22,96,595	-	22,96,595
	2.Economic Empowerment	-	-	-	46,29,389	-	46,29,389
	3.Rural Development; Disaster Relief & Rehabilitation; Animal Welfare etc.	-	-	-	-	-	-
	Indian Restricted Funds						
	1.Quality and Holistic Education	-	47,77,593	47,77,593	-	1,86,73,064	1,86,73,064
	2.Economic Empowerment	-	3,05,20,970	3,05,20,970	-	1,32,36,919	1,32,36,919
	3.Health & Well being	-	29,63,648	29,63,648	-	-	-
	4.Environment & Sustainability	-	1,72,40,644	1,72,40,644	-	-	-
	5.Rural Development; Disaster Relief & Rehabilitation; Animal Welfare etc.,	-	-	-	-	58,23,627	58,23,627
	6.Community Development	-	-	-	-	-	-
		-	5,55,02,855	5,55,02,855	69,25,984	3,77,33,610	4,46,59,594
4	Current Liabilities						
	Statutory Dues payable	16,21,193	20,32,519	36,53,712	-	41,17,678	41,17,678
	Rent Payable	-	28,788	28,788	-	-	-
	Sundry Creditors	10,51,348	1,13,75,558	1,24,26,906	31,71,715	11,92,438	43,64,153
	Salaries & Wages Payable	17,74,435	90,72,646	1,08,47,081	-	-	-
	Other Current Liabilities	31,71,715	4,37,271	36,08,986	-	11,45,765	11,45,765
		76,18,691	2,29,46,782	3,05,65,473	31,71,715	64,55,881	96,27,596



Schedule No.	Particulars	As at 31 March 2025			As at 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
5	Loans & Advances (Asset)						
	Rental Deposits	1,56,000	1,26,00,656	1,27,56,656	-	45,04,406	45,04,406
	Advance Salaries	-	10,17,000	10,17,000	-	13,68,410	13,68,410
	Advance Vendors	-	33,67,356	33,67,356	-	21,75,374	21,75,374
	Project Advances	-	9,55,039	9,55,039	-	9,97,642	9,97,642
		1,56,000	1,79,40,051	1,80,96,051	-	90,45,832	90,45,832
6	Bank Accounts						
	Axis Bank A/c No.924020029391160	-	2,76,474	2,76,474	-	-	-
	Bank of Baroda-0039 -Dantewada Project A/c	-	57,841	57,841	-	61,675	61,675
	FCRA-ICICI-Fund Utilization-Educational Dept A/c	4,001	-	4,001	4,001	-	4,001
	FCRA-ICICI-Fund Utilization-Livelihood Dept A/c	-	-	-	31,63,234	-	31,63,234
	HDFC-Lakadi-Ka-Pool A/c No.0336	-	-	-	-	-	-
	HDFC-ValuemomentumProject-2007 A/c	-	483	483	-	4,56,286	4,56,286
	ICICI Bank - YEP - A/c 0052	-	636	636	-	616	616
	ICICI Central A/c - 35372	-	7,77,26,915	7,77,26,915	-	3,08,99,218	3,08,99,218
	ICICI-73-Educational Dept A/C	-	16,12,951	16,12,951	-	12,69,258	12,69,258
	ICICI-21-Livelihood Dept A/C	-	-	-	-	3,61,509	3,61,509
	ICICI-75-Bangalore A/C	-	4,807	4,807	-	4,807	4,807
	ICICI-Pilani-Bkbiet A/c No-1212	-	32,716	32,716	-	32,716	32,716
	ICICI Bank ISB	-	1,72,40,644	1,72,40,644	-	-	-
	ICICI Bank- Nirmaan Hope In A Cup 0236	-	1,86,966	1,86,966	-	-	-
	ICICI ValueMomentum- 30242	-	22,07,025	22,07,025	-	-	-
	SBH FCRA A/c No. 51769	5,58,080	-	5,58,080	16,79,786	-	16,79,786
	SBI-Bits-Hyderabad A/c No.4241	-	1,62,827	1,62,827	-	1,18,706	1,18,706
	SBI-FCRA - New Delhi - 3824	2,05,70,804	-	2,05,70,804	2,03,60,569	-	2,03,60,569
	SBI-Goa A/c No.3979	-	45,173	45,173	-	68,589	68,589
	SBI-Pilani A/c No.6854	-	27,81,644	27,81,644	-	21,11,426	21,11,426
		2,11,32,885	10,23,37,102	12,34,69,987	2,52,07,590	3,53,84,807	6,05,92,397
7	Other Current Assets						
	TDS Receivables - FY 2018-19	-	4,44,786	4,44,786	-	4,44,786	4,44,786
	TDS Receivables - FY 2020-21	-	1,38,897	1,38,897	-	1,38,897	1,38,897
	TDS Receivables - FY 2021-22	-	-	-	-	-	-
	TDS Receivables - FY 2022-23	-	-	-	-	1,92,730	1,92,730
	TDS Receivables - FY 2023-24	-	-	-	-	86,367	86,367
	TCS Receivables	-	3,78,181	3,78,181	-	1,21,660	1,21,660
	GST Receivable	-	-	-	-	62,503	62,503
	Restricted Grants Receivable	-	18,90,511	18,90,511	-	91,19,174	91,19,174
	Prepaid Expenses	-	-	-	-	32,04,715	32,04,715
	Health Insurance Premium-Employees Contribution	-	-	-	-	730	730
		-	28,52,375	28,52,375	-	1,33,71,562	1,33,71,562



Schedule No	Particulars	For the Year Ending 31 March 2025			For the Year Ending 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
9	Grants received from Companies under CSR						
	Quality and Holistic Education	-	23,52,62,963	23,52,62,963	-	17,10,60,931	17,10,60,931
	Health & Well being	-	5,15,30,238	5,15,30,238	-	3,69,26,421	3,69,26,421
	Community Development	-	2,15,39,060	2,15,39,060	-	9,74,64,221	9,74,64,221
	Environment & Sustainability	-	2,51,68,832	2,51,68,832	-	1,89,59,975	1,89,59,975
	Economic Empowerment	-	35,95,35,376	35,95,35,376	-	77,96,654	77,96,654
	Rural Development; Disaster Relief & Rehabilitation;						
	Animal Welfare etc.,	-	12,80,09,307	12,80,09,307	-	6,86,40,719	6,86,40,719
	Other Projects	-	-	-	-	44,06,392	44,06,392
		-	82,10,45,776	82,10,45,776	-	40,52,55,313	40,52,55,313
10	Grants received from Government						
	Quality and Holistic Education	-	25,39,569	25,39,569	-	1,67,574	1,67,574
	Health & Well being	-	-	-	-	-	-
	Community Development	-	-	-	-	95,91,847	95,91,847
	Environment & Sustainability	-	23,56,154	-	-	-	-
	Rural Development; Disaster Relief & Rehabilitation; Animal Welfare etc.,	-	-	-	-	24,75,547	24,75,547
		-	48,95,723	25,39,569	-	1,22,34,968	1,22,34,968
11	Other Specific Grants						
	Quality and Holistic Education	5,27,33,158	-	5,27,33,158	1,96,66,163	5,46,768	2,02,12,931
	Health & Well being	1,08,418	-	1,08,418	-	-	-
	Community Development	61,458	-	61,458	79,73,188	5,10,274	84,83,461
	Environment & Sustainability	8,91,148	-	8,91,148	-	-	-
	Economic Empowerment	1,19,26,754	-	1,19,26,754	-	-	-
	Rural Development; Disaster Relief & Rehabilitation;						
	Animal Welfare etc.,	24,16,657	-	24,16,657	-	-	-
		6,81,37,593	-	6,81,37,593	2,76,39,351	10,57,042	2,86,96,392
12	Voluntary contributions						
	Quality and Holistic Education	-	52,57,868	52,57,868	-	84,30,891	84,30,891
	Health & Well being	-	31,14,502	31,14,502	-	-	-
	Community Development	-	8,73,200	8,73,200	-	3,26,760	3,26,760
	Environment & Sustainability	-	6,37,408	6,37,408	-	-	-
	Economic Empowerment	-	1,38,56,575	1,38,56,575	-	-	-
	Rural Development; Disaster Relief & Rehabilitation; Animal Welfare	-	47,18,648	47,18,648	-	-	-
	General Fund	40,91,367	16,08,373	56,99,740	98,56,835	54,31,880	1,52,88,715
		40,91,367	3,00,66,573	3,41,57,940	98,56,835	1,41,89,531	2,40,46,366
13	Other Income						
	Scrap	-	-	-	-	-	-
	Income from Operations	-	57,00,162	57,00,162	-	2,31,200	2,31,200
	Other Income	-	5,39,740	5,39,740	-	1,84,508	1,84,508
		-	62,39,902	62,39,902	-	4,15,708	4,15,708



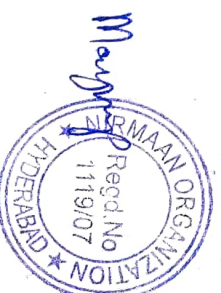
Schedule No	Particulars	For the Year Ending 31 March 2024			For the Year Ending 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
14	Quality and Holistic Education						
	Digital & Stem Labs Program	83,28,730	10,62,49,850	11,45,78,579	1,34,95,897	7,57,67,766	8,92,63,663
	School Transformation Program	16,72,500	8,76,36,000	8,93,08,500	31,48,606	6,46,23,892	6,77,72,498
	Sports Project	2,33,49,509	19,15,190	2,52,64,699	-	-	-
	Career Guidance Program	24,47,216	49,47,896	73,95,112	23,04,861	97,13,584	1,20,18,445
	Scholarship and Mentoring Program	41,60,098	2,78,85,458	3,20,45,556	51,32,790	89,41,208	1,40,73,998
		3,99,58,053	22,86,34,393	26,85,92,446	2,40,82,154	15,90,46,450	18,31,28,604
15	Economic Empowerment						
	Entrepreneurship Development Program	-	73,12,943	73,12,943	-	14,23,376	14,23,376
	Job Placement Linked Skillling & Impact Hiring Program	-	2,84,20,655	2,84,20,655	-	1,33,53,150	1,33,53,150
	Vocational Training Program	25,72,389	2,20,08,397	2,45,80,786	48,26,787	8,40,49,128	8,88,75,915
	Women In Technology	27,13,350	4,78,59,544	5,05,72,894	-	-	-
	Youth Employment Project	40,345	22,27,93,771	22,28,34,116	-	1,53,61,884	1,53,61,884
	Other Projects	-	-	-	-	14,42,293	14,42,293
		53,26,084	32,83,95,309	33,37,21,394	48,26,787	11,56,29,831	12,04,56,618
16	Health & Well being						
	Neonatal Nursing Assistant Education Program	-	30,00,000	30,00,000	-	-	-
	Infrastructure Support to Govt Hospitals	27,42,053	2,04,18,348	2,31,60,401	-	2,13,02,276	2,13,02,276
	ICU Project	-	-	-	-	-	-
	Health Camp, CPR Awareness, Breast & Cervical Cencer	-	2,48,20,253	2,48,20,253	-	33,18,207	33,18,207
	Emergency Health Support Projects	3,27,115	13,59,672	16,86,787	-	6,70,873	6,70,873
		30,69,168	4,95,98,273	5,26,67,441	-	2,52,91,356	2,52,91,356
17	Environment & Sustainability						
	Plantation and Kitchen Gardens	-	22,15,873	22,15,873	-	80,42,863	80,42,863
	Lake Cleaning and Restoration Program	-	74,51,270	74,51,270	-	76,55,127	76,55,127
	Sustainable Agriculture Program	71,30,236	24,24,925	95,55,161	46,97,997	1,02,53,918	1,49,51,915
	Community Beautification Program	-	28,58,704	28,58,704	-	-	-
	Environmental/ Awareness Program	-	1,18,16,686	1,18,16,686	-	25,77,206	25,77,206
		71,30,236	2,67,67,458	3,38,97,694	46,97,997	2,85,29,114	3,32,27,111



Schedule No	Particulars	For the Year Ending 31 March 2024			For the Year Ending 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
18	Rural Development: Disaster Relief & Rehabilitation; Animal Welfare etc.,						
	Village Adoption Program	-	6,05,00,020	6,05,00,020	-	3,13,80,766	3,13,80,766
	Relief & Rehabilitation	32,44,485	6,18,98,980	6,51,43,465	-	1,52,28,198	1,52,28,198
	Other Projects	-	-	-	12,40,000	22,11,012	34,51,012
		32,44,485	12,23,98,999	12,56,43,484	12,40,000	4,88,19,976	5,00,59,976
19	Community Development						
	Hope In A Cup	-	-	-	-	7,70,000	7,70,000
	Skilling Program for Differently Abled Persons	-	2,65,31,006	2,65,31,006	-	2,30,45,438	2,30,45,438
	Skilling Program in LGBTQ+ Communities	-	35,12,863	35,12,863	-	23,81,025	23,81,025
	Orphanage Program	42,23,298	49,13,777	91,37,075	-	44,76,308	44,76,308
	White Coats primary Clinic	-	-	-	-	83,66,182	83,66,182
		42,23,298	3,49,57,645	3,91,80,943	-	3,90,38,953	3,90,38,953
20	Administration and other expenses						
	Audit Fee	-	2,46,030	2,46,030	26,111	1,31,334	1,57,445
	Bank Charges	96,538	1,92,825	2,89,362	-	-	-
	Duties & Taxes	384	1,09,994	1,10,378	-	-	-
	Event Expenses	78,792	44,67,371	45,46,163	-	15,17,270	15,17,270
	Rent	4,46,329	92,93,282	97,39,611	4,20,639	27,58,315	31,78,954
	Salaries & Wages	86,61,714	88,06,217	1,74,67,931	61,12,621	1,37,36,398	1,98,49,019
	Telephone & Internet Expenses	1,83,490	5,68,978	7,52,468	-	52,998	52,998
	Electricity charges	-	2,20,026	2,20,026	27,066	65,982	93,048
	Printing and Stationery	1,37,992	5,35,253	6,73,245	300	3,18,056	3,18,356
	Travelling Expenses	42,838	26,32,340	26,75,178	52,654	25,48,496	26,01,150
	Postage & Courier Charges	-	36,910	36,910	-	5,40,519	5,40,519
	Fuel Expenses	-	2,93,499	2,93,499	-	3,96,172	3,96,172
	Repairs & Maintenance	9,518	5,34,804	5,44,322	-	4,17,627	4,17,627
	Legal & Professional Charges	6,55,490	19,99,215	26,54,705	43,200	9,94,272	10,37,472
	Need Assessment Expenses	-	5,37,597	5,37,597	-	79,532	79,532
	Fee and Subscriptions	58,410	3,95,681	4,54,091	1,89,980	5,45,119	7,35,099
	Software Expenses	3,45,838	11,81,050	15,26,888	29,518	9,64,102	9,93,620
	Staff Welfare	-	25,59,361	25,59,361	-	14,31,375	14,31,375
	House Keeping Charges	-	3,91,696	3,91,696	-	-	-
	Miscellaneous Expenses	-	15,30,963	15,30,963	-	8,15,271	8,15,271
		1,07,17,333	3,65,33,091	4,72,50,424	69,02,089	2,73,12,838	3,42,14,928



Schedule No	Particulars	For the Year Ending 31 March 2025				For the Year Ending 31 March 2024			
		FCRA Funds		Indian Funds	Total	FCRA Funds		Indian Funds	Total
		FCRA Funds	Indian Funds			FCRA Funds	Indian Funds		
21	Quality and Holistic Education								
	Digital & Stem Labs Program	29,60,974	12,78,36,742	13,07,97,716	73,22,207	6,06,29,648	6,79,51,855		
	Scholarship and Mentoring Program	84,12,649	2,19,18,137	3,03,30,786	56,63,705	59,06,330	1,15,70,035		
	School Transformation Program	1,13,011	7,97,89,303	7,99,02,314	51,57,947	7,19,43,546	7,71,01,493		
	Sports Project	-	40,49,168	40,49,168	-	-	-		
	Career Guidance Program and Vidya Help Line	41,59,349	8,93,076	50,52,425	14,53,843	1,34,35,254	1,48,89,097		
	Other Projects	8,03,845	85,51,986	93,55,831	-	-	-		
		1,64,49,829	24,30,38,413	25,94,88,241	1,95,97,703	15,19,14,778	17,15,12,481		
22	Economic Empowerment								
	Entrepreneurship Development Program	48,017	81,64,991	82,13,008	-	43,64,544	43,64,544		
	Job Placement Linked Skilling & Impact Hiring Program	-	2,24,25,550	2,24,25,550	-	1,07,60,437	1,07,60,437		
	Women In Technology	-	4,52,58,661	4,52,58,661	-	-	-		
	Vocational Training Program	2,25,812	2,89,26,115	2,91,51,926	39,63,333	6,07,22,654	6,46,85,987		
	Youth Employment Project	36,912.72	25,55,94,401	25,56,31,313	-	1,61,44,062	1,61,44,062		
	Other Projects	-	-	-	-	15,00,000	15,00,000		
		3,10,742	36,03,69,717	36,06,80,459	39,63,333	9,34,91,697	9,74,55,030		
23	Health & Well being								
	Neonatal Nursing Assistant Education Program	-	94,00,000	94,00,000	-	-	-		
	Infrastructure Support to Govt Hospitals	-	1,94,56,699	1,94,56,699	-	1,92,92,755	1,92,92,755		
	Health Camp, CPR Awareness, Breast & Cervical Cencer	-	74,05,840	74,05,840	-	39,63,690	39,63,690		
	Emergency Health Support Projects	1,08,418	37,86,614	38,95,032	-	10,19,712	10,19,712		
	Community Health Program	-	1,89,64,005	1,89,64,005	-	-	-		
		1,08,418	5,90,13,158	5,91,21,576	-	2,42,76,157	2,42,76,157		
24	Environment & Sustainability								
	Plantation and Kitchen Gardens	-	40,35,401	40,35,401	-	89,51,910	89,51,910		
	Cleaning and Restoration Program	-	2,73,13,408	2,73,13,408	-	22,83,856	22,83,856		
	Community Beautification Program	-	30,00,000	30,00,000	-	-	-		
	Environmental/ Awareness Program	-	21,31,426	21,31,426	-	56,97,280	56,97,280		
	Sustainable Agriculture Program	77,44,867	23,56,154	1,01,01,021	31,00,449	1,29,55,674	1,60,56,123		
		77,44,867	3,88,36,389	4,65,81,256	31,00,449	2,98,88,720	3,29,89,169		



Schedule No	Particulars	For the Year Ending 31 March 2025			For the Year Ending 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
25	Rural Development; Disaster Relief & Rehabilitation; Animal Welfare etc.,						
	Village Adoption Program	-	7,20,71,904	7,20,71,904	5,304	3,69,68,132	3,69,73,436
	Relief & Rehabilitation	24,16,657	6,43,74,844	6,67,91,501	-	1,11,95,970	1,11,95,970
	Zero Hunger	-	-	-	-	-	-
	Other Projects	-	-	-	-	7,29,267	7,29,267
		24,16,657	13,64,46,748	13,88,63,405	5,304	4,88,93,369	4,88,98,673
26	Community Development						
	Skilling Program for Differently Abled Persons	3,40,77,386	1,68,61,540	5,09,38,926	-	2,05,52,665	2,05,52,665
	Hope in Cup	-	-	-	-	8,02,060	8,02,060
	Orphanage Program	40,546	63,99,752	64,40,298	-	45,43,581	45,43,581
	Skilling Program in LGBTQ+ Communities	8,111	1,20,46,580	1,20,54,691	-	51,09,300	51,09,300
	Whitecoats Primary Care Clinic	-	-	-	-	81,11,248	81,11,248
		3,41,26,043	3,53,07,872	6,94,33,915	-	3,91,18,853	3,91,18,853
27	Unrestricted Funds/General Fund						
	Unrestricted Funds/General Fund	41,46,420	1,15,38,893	1,56,85,313	83,75,274	-	83,75,274
		41,46,420	1,15,38,893	1,56,85,313	83,75,274	-	83,75,274
28	Loans & Advances (Asset)						
	Advance Salaries	-	-	-	-	8,73,241	8,73,241
	Advance Rents	-	-	-	-	2,89,760	2,89,760
	Advance Vendors	-	-	-	-	23,76,730	23,76,730
	Project Advances	-	4,85,461	4,85,461	-	5,38,890	5,38,890
		-	4,85,461	4,85,461	-	40,78,621	40,78,621
29	Other Income						
	Scrap amount	-	-	-	-	-	-
	Income from operations	-	23,91,055	23,91,055	-	4,15,708	4,15,708
	Nominal Students Fee	-	4,88,711	4,88,711	-	-	-
		-	28,79,766	28,79,766	-	4,15,708	4,15,708



Schedule No	Particulars	For the Year Ending 31 March 2025			For the Year Ending 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
30	Quality and Holistic Education						
	Digital Device			-			-
	Digital & Stem Labs Program	43,35,478	8,41,50,768	8,84,86,246	61,55,554	4,24,20,462	4,85,76,016
	Scholarship and Mentoring Program	40,61,101	2,79,82,432	3,20,43,533	46,52,589	4,09,71,278	4,56,23,867
	School Transformation Program	14,97,307	8,44,52,881	8,59,50,188	94,75,581	6,05,00,000	6,99,75,580
	Sports Project	2,50,96,703	23,27,411	2,74,24,114	-	-	-
	Career Guidance Program and Vidya Help Line	4,75,866	51,38,350	56,14,216	30,68,882	1,70,75,396	2,01,44,278
	Coding Initiative	-	66,36,893	66,36,893	1,20,941.00	99,23,677	1,00,44,618
	Other Projects	-	88,47,213	88,47,213	-	6,19,965	6,19,965
		3,54,66,455	21,95,35,949	25,50,02,404	2,34,73,547	17,15,10,778	19,49,84,325
31	Economic Empowerment						
	Entrepreneurship Development Program For Women	-	20,90,450	20,90,450		11,74,211	11,74,211
	Women In Technology	10,87,701	5,52,41,093	5,63,28,794	-	-	-
	Job Placement Linked Skillling & Impact Hiring Program	-	64,61,413	64,61,413	-	71,42,047	71,42,047
	Vocational Training Program	27,54,921	1,63,56,833	1,91,11,754	38,45,834	7,04,23,657	7,42,69,491
	Youth Employment Project	-	22,62,29,935	22,62,29,935	7,05,946	2,27,70,947	2,34,76,893
	Other Projects	-	-	-	-	34,27,114	34,27,114
		38,42,622	30,63,79,724	31,02,22,346	45,51,780	10,49,37,976	10,94,89,756
32	Health & Well being						
	Neonatal Nursing Assistant Education Program	-	30,00,000	30,00,000	-	-	-
	Infrastructure Support to Govt Hospitals	28,41,050	96,52,358	1,24,93,407	-	2,20,30,440	2,20,30,440
	Health Camp, CPR Awareness, Breast & Cervical Cancer	-	41,11,927.886	41,11,928	-	41,12,509	41,12,509
	Emergency Health Support Projects	3,27,115	11,46,058	14,73,173	-	6,70,873	6,70,873
	Community Health Program	1,22,667	3,30,42,979	3,31,65,646	-	-	-
		32,90,832	5,09,53,323	5,42,44,155	-	2,68,13,822	2,68,13,822
33	Environment & Sustainability						
	Plantation and Kitchen Gardens	-	1,06,20,557	1,06,20,557	-	70,74,912	70,74,912
	Cleaning and Restoration Program	-	22,53,464	22,53,464	-	71,03,705	71,03,705
	Community Beautification Program	-	20,74,051	20,74,051	-	-	-
	Sustainable Agriculture Program	30,39,436	20,37,473	50,76,909	47,73,004	1,01,78,023	1,49,51,027
	Environmental/ Awareness Program	-	93,45,491	93,45,491	-	24,16,422	24,16,422
		30,39,436	2,63,31,036	2,93,70,472	47,73,004	2,67,73,062	3,15,46,066

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Schedule No	Particulars	For the Year Ending 31 March 2025			For the Year Ending 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
34	Rural Development; Disaster Relief & Rehabilitation; Animal Welfare etc.,						
	Village Adoption Program	-	5,52,57,208	5,52,57,208	-	2,79,73,956	2,79,73,956
	Relief & Rehabilitation	35,03,286	5,31,66,858	5,66,70,144	-	1,48,46,549	1,48,46,549
	Zero Hunger	-	-	-	-	-	-
	Other Projects	-	-	-	12,20,000	2,57,641	14,77,641
		35,03,286	10,84,24,066	11,19,27,352	12,20,000	4,30,78,145	4,42,98,145
35	Community Development						
	Hope in A Cup	-	-	-	-	7,09,479	7,09,479
	Skilling Program for Differently Abled Persons	-	1,16,82,373	1,16,82,373	-	1,48,94,119	1,48,94,119
	LGBTQ+ Skilling Program	-	1,03,70,171	1,03,70,171	-	39,96,832	39,96,832
	White Coats Primary Clinic	-	-	-	-	59,26,700	59,26,700
	Orphanage Program	24,99,529	38,09,726	63,09,254	-	42,81,336	42,81,336
		24,99,529	2,58,62,270	2,83,61,798	-	2,98,08,466	2,98,08,466
36	Administration & Other Expenses						
	Bank Charges	96,538	1,92,825	2,89,362	26,111	30,952	57,063
	Event Expenses	-	1,16,280	1,16,280	6,35,005	14,79,303	21,14,308
	Fund Raising Expenses	-	60,015	60,015	-	-	-
	Rent	-	-	-	4,20,639	47,96,419	52,17,058
	Salaries & Wages	1,36,57,499	17,01,388	1,53,58,887	34,20,296	83,17,370	1,17,37,666
	Telephone & Internet Expenses	88,500	94,740	1,83,240	-	9,45,890	9,45,890
	Electricity charges	-	2,00,893	2,00,893	27,066	65,982	93,048
	Printing and Stationery	-	21,124	21,124	300	3,13,213	3,13,513
	Travelling Expenses	42,778	6,91,081	7,33,859	52,654	23,70,329	24,22,983
	Postage & Courier Charges	-	22,570	22,570	-	5,34,867	5,34,867
	Fuel Expenses	-	-	-	-	88,326	88,326
	Repairs & Maintenance	-	1,18,165	1,18,165	-	3,69,542	3,69,542
	Legal & Professional Charges	-	-	-	43,200	6,46,292	6,89,492
	Fee and Subscriptions	-	6,888	6,888	1,89,980.00	5,45,119	7,35,099
	Software Expenses	-	2,000	2,000	29,518	8,68,554	8,98,072
	Need Assement	-	51,357	51,357	-	73,547	73,547
	Staff Welfare	-	3,69,901	3,69,901	-	14,57,408	14,57,408
	Miscellaneous Expenses	-	1,84,623	1,84,623	-	12,39,046	12,39,046
	Administration & Other Expenses	15,98,061	2,44,20,207	2,60,18,268	-	-	-
		1,54,83,376	2,82,54,057	4,37,37,433	48,44,769	2,41,42,159	2,89,86,928

M. N. Gupta

SHAD & ASSOCIATES
CHARTERED
ACCOUNTANTS
HYDERABAD

M. N. Gupta

SHAM ORGANIZATION
Regd. No
119/07
HYDERABAD

Schedule No	Particulars	For the Year Ending 31 March 2025			For the Year Ending 31 March 2024		
		FCRA Funds	Indian Funds	Total	FCRA Funds	Indian Funds	Total
37	Bank Accounts						
	SBI FCRA A/c No. 51769	5,58,080	-	5,58,080	16,79,786	-	16,79,786
	SBI FCRA Delhi Branch A/c No. 3824	2,05,70,804	-	2,05,70,804	2,03,60,569	-	2,03,60,569
	ICICI-FCRA Fund Utilization-Educational Dept A/c	4,001	-	4,001	4,001	-	4,001
	ICICI-FCRA Fund Utilization-Livelihood Dept A/c	-	-	-	31,63,234	-	31,63,234
	HDFC-Lakadi-Ka-Pool A/c No.0336	-	-	-	-	-	-
	HDFC-ValuemomentumProject-2007 A/c	-	483	483	-	4,56,286	4,56,286
	ICICI Central A/c - 35372	-	7,77,26,915	7,77,26,915	-	3,08,99,218	3,08,99,218
	ICICI-21-Educational Dept A/C	-	-	-	-	3,61,509	3,61,509
	ICICI-73-Livelihood Dept A/C	-	16,12,951	16,12,951	-	12,69,258	12,69,258
	ICICI-75-Bangalore A/C	-	4,807	4,807	-	4,807	4,807
	ICICI Bank - YEP - A/c 0052	-	636	636	-	616	616
	ICICI Bank ISB	-	1,72,40,644	1,72,40,644	-	-	-
	ICICI Bank- Nirmaan Hope In A Cup 0236	-	1,86,966	1,86,966	-	-	-
	ICICI ValueMomentum- 30242	-	22,07,025	22,07,025	-	-	-
	SBI-Pilani A/c No.6854	-	27,81,644	27,81,644	-	21,11,426	21,11,426
	SBI-Bits-Hyderabad A/c No.4241	-	1,62,827	1,62,827	-	1,18,706	1,18,706
	ICICI-Pilani-Bkbiet A/c No-1212	-	32,716	32,716	-	32,716	32,716
	SBI-Goa A/c No.3979	-	45,173	45,173	-	68,589	68,589
	Axis Bank A/c No.924020029391160	-	2,76,474	2,76,474	-	-	-
	Bank of Baroda-0039 -Dantewada Project A/c	-	57,841	57,841	-	61,675	61,675
		2,11,32,885	10,23,37,102	12,34,69,987	2,52,07,590	3,53,84,807	6,05,92,397
38	Fixed Asstes Purchase						
	Computers	-	39,085	39,085	5,99,985	12,09,126	18,09,111
	Furniture & Fixtures	-	-	-	-	-	-
	Printers & Office Equipment	-	-	-	-	4,27,795	4,27,795
		-	39,085	39,085	5,99,985	16,36,921	22,36,906
39	Current Assets - Payments						
	Deposits (Asset)	1,56,000	1,00,40,364	1,01,96,364	-	22,00,153	22,00,153
	Salary Advance	26,469	5,47,120	5,73,589	-	10,75,000	10,75,000
	Project Advances	2,600	88,76,952	88,79,552	-	88,05,216	88,05,216
	Fixed Deposit	-	60,00,000	60,00,000	-	-	-
	Other Current Assets	-	-	-	-	45,208	45,208
		1,85,069	2,54,64,437	2,56,49,506	-	1,21,25,577	1,21,25,577



SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2025.

1. About the Organization

Nirmaan Organization is a Society registered under the Societies Registration Act, 1860 vide registration certificate. S.O.C No. 1119 of 2007 main object of the society is to work towards- To achieve a knowledge driven and economically empowered society.

The society has been granted an exemption under section 12A of the income tax Act, 1961 vide Registration No. AAAAN5250AE20214 date: 28.5.2021 for a period of 5 years from AY 2022-23 to AY 2026-2027.

The society has been granted an exemption under section 80G(5) of the income tax Act, 1961 vide Registration No. AAAAN5250AF20214 date: 28.05.2021 for a period of 5 years from AY 2022-23 to AY 2026-2027

Further, the society has been registered under the foreign contribution (regulation) Act, 1976 for carrying out activities of social nature with registration no. 010220268 vide letter no. 0300012082022 dated 18/10/2023 which has been renewed for a period of 5 years with effect from 01-04-2024.

2. Significant Accounting Policies

A. Basis of Preparation of financial statements

The financial statements are prepared under the historical cost convention on the accrual basis of accounting in accordance with generally accepted accounting principles in India and applicable accounting standards issued by the Institute of Chartered Accountants of India (ICAI). The financial statements are prepared on a going concern basis.

In the income and expenditure account and in the receipts and payments account, expenses are reported according to following functional classification:

1. Quality and Holistic Education
2. Economic Empowerment
3. Health & well being
4. Environment & Sustainability
5. Rural Development; Disaster Relief & Rehabilitation;
Animal Welfare etc.,
6. Community Development
7. Administration

B. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and

liabilities as of the balance sheet date and the reported amounts of income and expenditure during the reporting period. Actual results could differ from those estimates, and such differences are recognized in the year in which they arise.

C. Fixed Assets

Fixed assets are stated at historical cost less depreciation. The cost of fixed assets includes taxes, duties, freight and other incidental expenditure related to acquisition and installation

D. Depreciation

Depreciation on fixed assets is charged at the rates prescribed by income tax act on written down value method.

E. Grants or Donations received in foreign currency are recorded at the amount credited into the bank account at the prevailing exchange rate on the date of transaction.

F. Materials issued to the beneficiaries for various construction and relief purposes are treated as materials consumed during the year.

G. Accounting for taxes on income:

The Society registered under section 12A of the income tax act 1961, under the provision of income tax act, the income of the society is exempt from tax, subject to compliance of terms and conditions specified in the Act.

3. Unrestricted Funds

General Fund

General funds are unrestricted funds which neither have any restriction on their use nor have been designated for any specific purposes as they are available for use at the discretion of management in furtherance of objectives of the Society.

The balance, if any, in the income and expenditure account i.e., surplus / (deficit) is transferred to this fund.

Unrestricted donations/funds raised for general purposes are recognized as income in the year of receipt.

4. Restricted Funds

I. Restricted funds are those received with specific conditions or purposes as stipulated by the donors and accepted by the NGO, or those subject to legal restrictions. The utilization of such funds is limited to the purposes specified. Any unutilized balance of restricted funds at the end of the year is presented as a liability in the financial statements.

II. Grants or Donations received for specific projects are recognized as income to the extent that they are utilized during the year in accordance with the terms of the related agreement or contract and any unutilized balance of restricted funds at the end of the year is disclosed as 'Restricted Funds-Pending for Execution' under 'current liabilities' in the financial statements, until the corresponding expenditure is incurred.

The Organization may need to refund the contributions received from certain Agencies/ CSR Partners, if the same is not utilized as per the agreement/MoU.

6. Restricted grants receivable reported under other current asset in the schedules to balance sheet represents the amount which the society has spent against the approved and sanctioned projects but grants/donation from donors have not received in full for the reporting period.

7. The disclosure of contingent liabilities is made when, as a result of past events, there exists a possible obligation or a present obligation that is not probable to require an outflow of resources. As at the reporting date, the Society has no contingent liabilities.

8. The figures for the previous year have been regrouped or rearranged wherever considered necessary to confirm the current year classification.

For SPAD & ASSOCIATES

Chartered Accountants
FRN: 011569S



L. Prakasham

Partner

Membership No. 028129

Place: Hyderabad

Date: 28.10.2025