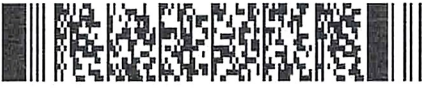


| <b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>   |   |                                 | Assessment<br>Year<br>2025-26 |
|---|---|---------------------------------|-------------------------------|
| [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7<br>filed and verified]<br>(Please see Rule 12 of the Income-tax Rules, 1962)  |   |                                 |                               |
| PAN   | AACTA5133A  |                                 |                               |
| Name  | AASRAA  |                                 |                               |
| Address   | 119/1, PHASE 2 , VASANT VIHAR , DEHRADUN , 34-Uttarakhand, 91-INDIA, 248001   |                                 |                               |
| Status  | 05-AOP/BOI  | Form Number                     | ITR-7                         |
| Filed u/s   | 139(1)-On or before due date  | e-Filing Acknowledgement Number | 973890180081025               |
| Taxable Income and Tax Details  | Current Year business loss, if any  | 1                               | 0                             |
|   | Total Income  | 1A                              | 0                             |
|   | Book Profit under MAT, where applicable   | 2                               | 0                             |
|   | Adjusted Total Income under AMT, where applicable   | 3                               | 0                             |
|   | Net tax payable   | 4                               | 0                             |
|   | Interest and Fee Payable  | 5                               | 0                             |
|   | Total tax, interest and Fee payable   | 6                               | 0                             |
|   | Taxes Paid  | 7                               | 1,49,425                      |
| (+) Tax Payable /(-) Refundable (6-7)   | 8   | (-) 1,49,430                    |                               |
| Accreted Income and Tax Detail  | Accreted Income as per section 115TD  | 9                               | 0                             |
|   | Additional Tax payable u/s 115TD  | 10                              | 0                             |
|   | Interest payable u/s 115TE  | 11                              | 0                             |
|   | Additional Tax and interest payable   | 12                              | 0                             |
|   | Tax and interest paid   | 13                              | 0                             |
|   | (+) Tax Payable /(-) Refundable (12-13)   | 14                              | 0                             |
| This return has been digitally signed by <u>SHAILA BRIJNATH</u> in the capacity of<br><u>Others</u> having PAN <u>ATMPB5017B</u> from IP address <u>136.185.46.202</u> on <u>08-</u><br><u>Oct-2025 19:23:51</u> DSC SI.No & Issuer <u>6601773</u> & <u>442782426363CN=Capricorn Sub CA for Individual</u><br><u>DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN</u> |   |                                 |                               |
| System Generated<br>Barcode/QR Code   | <br><b>AACTA5133A07973890180081025b992deb416cb37f30c8ed797b0b22e2b58ba1956</b> |                                 |                               |
| <b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>  |   |                                 |                               |

**NAME OF ASSESSEE** : AASRAA  
**PAN** : AACTA5133A  
**OFFICE ADDRESS** : 119/1, PHASE 2, VASANT VIHAR, DEHRADUN, UTTARAKHAND-248001  
**STATUS** : AOP (TRUST) **ASSESSMENT YEAR** : 2025 - 2026  
**SUB-STATUS** : PUBLIC CHARITABLE TRUST  
**REG. NO. U/S 12A/12AA** : AACTA5133AE20214  
**CLAIMING EXEMPTION UNDER** : Section 11  
**WARD NO** : **FINANCIAL YEAR** : 2024 - 2025  
**D.O.I.** : 25/03/2009  
**EMAIL ADDRESS** : vkallp.ca@gmail.com  
**NAME OF BANK** : HDFC BANK  
**MICR CODE** : 248240004  
**IFSC CODE** : HDFC0001399  
**ADDRESS** : BALLUPUR CHOWK  
**ACCOUNT NO.** : 50100228857353  
**RETURN** : ITR-7 : ORIGINAL (FILING DATE : 08/10/2025 & NO. : 973890180081025)

### COMPUTATION OF TOTAL INCOME

|   |                  |                     |            |
|---|------------------|---------------------|------------|
| <b>INCOME NOT FORMING PART OF APPLICATION OF INCOME</b>   |                  |                     | NIL        |
| VOLUNTARY CONTRIBUTIONS AND ANONYMOUS DONATIONS TAXABLE U/S 115BBC (OTHER THAN CORPUS)  | 16,29,31,817     |                     |            |
| AGGREGATE OF INCOME REFERRED TO IN SECTIONS 11, 12 AND SECTIONS 10(23C)(IV), 10(23C)(V), 10(23C)(VI) AND 10(23C)(VIA) DERIVED DURING THE PREVIOUS YEAR EXCLUDING VOLUNTARY CONTRIBUTION | 35,65,989        |                     |            |
| LESS : 15% OF THE DONATION(S) MADE TO TRUST OR INSTITUTION(S) REGISTERED U/S 12AB OR APPROVED U/S 10(23C)(IV)/(V)/(VI)/(VIA)  |                  | NIL                 |            |
| <b><u>INCOME BEFORE APPLICATION OF INCOME</u></b>   |                  | <u>16,64,97,806</u> |            |
| LESS : APPLICATION OF INCOME  |                  |                     |            |
| AMOUNT APPLIED DURING THE PREVIOUS YEAR (EXCLUDING APPLICATION FROM BORROWED FUND, DEEMED APPLICATION, PREVIOUS YEAR ACCUMULATION UPTO 15%)   | 16,32,71,532     |                     |            |
| AMOUNT ACCUMULATED OR SET APART UPTO RS. 3226275  | <u>32,26,274</u> | <u>16,64,97,806</u> | NIL        |
| <b>GROSS TOTAL INCOME</b>   |                  |                     | <u>NIL</u> |
| <b>TOTAL INCOME</b>   |                  |                     | <u>NIL</u> |

### COMPUTATION OF TAX ON TOTAL INCOME

|   |                 |                  |     |
|---|-----------------|------------------|-----|
| <b>TAX ON RS. NIL</b>                     |                 |                  | NIL |
| <b><u>LESS TAX DEDUCTED AT SOURCE</u></b> |                 |                  |     |
| SECTION 206CL                             | 23,150          |                  |     |
| SECTION 194A: OTHER INTEREST              | <u>1,26,275</u> | <u>1,49,425</u>  |     |
|   |                 | <u>-1,49,425</u> |     |

**REFUNDABLE**

TAX REFUNDABLE ROUNDED OFF U/S 288B

(1,49,425)

(1,49,430)

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
AASRAA**

**119/1, VASANT VIHAR, DEHRADUN, UTTARAKHAND -248006**

**Report on the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of AASRAA TRUST (“the Trust”), which comprise of the Balance Sheet as at March 31, 2025, and the Income & Expenditure Account for the year then ended, and a 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, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31st March, 2025 and Surplus for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute 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 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.

**Responsibility of Management for Financial Statements**

The Board Members are responsible with respect to 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. This responsibility also includes maintenance of adequate accounting records 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



## **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 whether the Trust has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.



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.

Vimal Kishore & Associates LLP  
*Chartered Accountants*  
ICAI REG #C400317



Place: Dehradun  
Date : 08/10/2025

VIMAL KISHORE  
*Partner*  
Membership# 077942

**UDIN- 25077942BMNYYF7160**

# AASRAA

119/1, VASANT VIHAR, DEHRA DUN - 248 006

Balance Sheet as on March 31, 2025

| I FUNDS & LIABILITIES               | Sch | Non FCRA           | FCRA               | Total Amount        | Previous Year       |
|-------------------------------------|-----|--------------------|--------------------|---------------------|---------------------|
| Capital Fund                        | 1   | 1,51,67,216        | 26,18,433          | 1,77,85,649         | 97,41,647           |
| Corpus Fund                         | 2   | 70,60,199          | 1,40,768           | 72,00,967           | 69,91,644           |
| Fixed Asset Capital Fund            | 3   | 1,38,28,615        | 4,67,36,198        | 6,05,64,813         | 6,41,62,139         |
| Grants pending utilization          | 4   | 1,68,55,606        | 1,10,65,436        | 2,79,21,042         | 3,17,17,913         |
|                                     |     | <b>5,29,11,636</b> | <b>6,05,60,836</b> | <b>11,34,72,472</b> | <b>11,26,13,342</b> |
| II PROPERTIES AND ASSETS            |     |                    |                    |                     |                     |
| Fixed Assets                        | 5   | 1,90,80,361        | 5,31,33,391        | 7,22,13,752         | 7,56,71,438         |
| Investments                         | 6   | 87,87,013          | 11,76,549          | 99,63,562           | 96,22,572           |
| Current Assets , loans and advances | 7   | 2,52,43,495        | 62,76,027          | 3,15,19,523         | 2,80,92,578         |
| Less :                              |     |                    |                    |                     |                     |
| Current Liabilities                 | 8   | 1,99,232           | 25,132             | 2,24,364            | 7,73,246            |
| Net Current Assets                  |     | <b>2,50,44,263</b> | <b>62,50,895</b>   | <b>3,12,95,159</b>  | <b>2,73,19,332</b>  |
|                                     |     | <b>5,29,11,636</b> | <b>6,05,60,836</b> | <b>11,34,72,472</b> | <b>11,26,13,342</b> |

Schedules '1' to '13' annexed are an integral part hereof

As per our separate report of even date.

For Aasraa



Trustee

(Shaila Brijnath)



VIMAL KISHORE & ASSOCIATES LLP

Chartered Accountants

ICAI Reg No: C400317



VIMAL KISHORE

Partner

Membership No 077942



Trustee

(Neelu Khanna)

Place : Dehra Dun

Date : 08/10/2025

UDIN- 25077942BMNYYF7160

**AASRAA**

119/1, VASANT VIHAR, DEHRA DUN - 248 006

**Income & Expenditure Account for the year ended March 31, 2025**

| Particulars  | Sch | Non FCRA           | FCRA               | Total Amount        | Previous Year       |
|--|-----|--------------------|--------------------|---------------------|---------------------|
| <b>INCOME</b>  |     |                    |                    |                     |                     |
| Grants Recognised  | 4   | 5,84,54,183        | 7,69,95,687        | 13,54,49,870        | 10,96,56,582        |
| Donations  |     | 1,70,61,233        | 1,55,77,273        | 3,26,38,506         | 2,06,87,280         |
| Interest Income  | 9   | 8,95,292           | 3,38,131           | 12,33,423           | 11,23,612           |
| Other Income   |     | 13,85,480          | 7,37,763           | 21,23,243           | 9,36,627            |
|  |     | <u>7,77,96,188</u> | <u>9,36,48,855</u> | <u>17,14,45,042</u> | <u>13,24,04,102</u> |
| <b>EXPENDITURE</b>   |     |                    |                    |                     |                     |
| <i>Programme Expenses</i>                                  |     |                    |                    |                     |                     |
| Revenue Expenses   | 10  | 6,00,93,781        | 7,92,39,626        | 13,93,33,407        | 11,23,67,494        |
| Capital Expenditure out of Grants                          | 4   | 15,14,118          | 40,29,951          | 55,44,069           | 96,43,677           |
|  |     | <u>6,16,07,899</u> | <u>8,32,69,577</u> | <u>14,48,77,476</u> | <u>12,20,11,171</u> |
| Administrative Expenses                                    | 11  | 81,91,904          | 83,07,651          | 1,64,99,555         | 1,28,45,271         |
| Financial Charges  | 12  | 2,051              | 62,203             | 64,254              | 56,494              |
| Depreciation   | 5   | 8,79,636           | 10,80,119          | 19,59,756           | 21,08,115           |
|  |     | <u>7,06,81,490</u> | <u>9,27,19,550</u> | <u>16,34,01,041</u> | <u>13,70,21,050</u> |
| Surplus/(Deficit) for the Year transferred to General Fund |     | <u>71,14,698</u>   | <u>9,29,304</u>    | <u>80,44,002</u>    | <u>(46,16,948)</u>  |

Schedules '1' to '13' annexed are an integral part hereof

As per our separate report of even date.

For Aasraa




Trustee

(Shaila Brijnath)

VIMAL KISHORE &amp; ASSOCIATES LLP

Chartered Accountants

ICAI Reg No: C400317



Trustee

(Neelu Khanna)

Place : Dehra Dun

Date : 08/10/2025



VIMAL KISHORE

Partner

Membership No 077942

UDIN- 25077942BMNYF7160

**AASRAA**

119/1, VASANT VIHAR, DEHRA DUN - 248 006

Schedules to Accounts for the year ended on March 31, 2025

| Particulars                                      | Non FCRA           | FCRA               | Amount             | Previous Year      |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>1 Capital Fund</b>                            |                    |                    |                    |                    |
| <b>a) General Reserve</b>                        |                    |                    |                    |                    |
| Opening Balance                                  | 80,52,518          | 16,89,129          | 97,41,647          | 1,43,58,595        |
| Add: Surplus from Income & Expenditure Account   | 71,14,698          | 9,29,304           | 80,44,002          | (46,16,948)        |
|  | <u>1,51,67,216</u> | <u>26,18,433</u>   | <u>1,77,85,649</u> | <u>97,41,647</u>   |
| <b>2 Corpus Fund</b>                             |                    |                    |                    |                    |
| Opening Balance                                  | 68,55,651          | 1,35,993           | 69,91,644          | 69,91,644          |
| Add : Addition during the year                   | -                  | -                  | -                  | -                  |
| Interest on Fixed Deposit                        | 2,04,548           | 4,775              | 2,09,323           | -                  |
| Less: Utilized During the Year                   | -                  | -                  | -                  | -                  |
|  | <u>70,60,199</u>   | <u>1,40,768</u>    | <u>72,00,967</u>   | <u>69,91,644</u>   |
| <b>3 Fixed Asset Capital Fund</b>                |                    |                    |                    |                    |
| Opening Balance                                  | 1,48,40,324        | 4,93,21,815        | 6,41,62,139        | 6,47,90,450        |
| Add: Addition during the year                    | 15,14,118          | 40,29,951          | 55,44,069          | 96,43,677          |
| Add: Transfer from Corpus Fund                   | -                  | -                  | -                  | -                  |
| Less: Depreciation for the year on funded assets | 25,25,827          | 66,15,568          | 91,41,395          | 1,02,71,988        |
|  | <u>1,38,28,615</u> | <u>4,67,36,198</u> | <u>6,05,64,813</u> | <u>6,41,62,139</u> |

LEFT BLANK INTENTIONALLY



AASRAA

119/1, VASANT VIHAR, DEHRA DUN - 248 006  
Schedules to Accounts for the year ended on March 31, 2025

4 Schedule of Grants

|                  | Name of the Grantor                                | Opening Balance as on April 01, 2024 | Grant Received during the year | Amount spent during the year |                     |                    | Interest Earned for the year | Closing Balance as on March 31, 2025 |                     |
|------------------|--|--------------------------------------|--------------------------------|------------------------------|---------------------|--------------------|------------------------------|--------------------------------------|---------------------|
|                  |  | Pending for utilization              |                                | Revenue Expenditure          | Capital Expenditure | Total              |                              | Pending for utilization              | Grant Recoverable   |
|                  |  | (A)                                  | (B)                            | (I)                          | (II)                | (C)=(I)+(II)       | (D)                          | (E)=(A)+(B)-(C)+(D)                  | (F)=(A)+(B)-(C)+(D) |
| <b>FCRA</b>      |  |                                      |                                |                              |                     |                    |                              |                                      |                     |
| 1                | Action for Support of Deprived Children (ASED)     | 1,72,620                             | 3,79,085                       | 5,11,379                     | 40,326              | 5,51,705           | -                            | -                                    | -                   |
| 2                | Action for Support of Deprived Children (ASED)_MLC | 2,65,271                             | 2,40,114                       | 5,81,920                     | -                   | 5,81,920           | -                            | -                                    | 76,535              |
| 3                | Embassy of Japan in India                          | 3,31,305                             | -                              | -                            | -                   | -                  | -                            | 3,31,305                             | -                   |
| 4                | The Hans Foundation-USA                            | 32,46,708                            | 1,32,25,890                    | 1,65,13,040                  | -                   | 1,65,13,040        | 40,442                       | -                                    | -                   |
| 5                | The Hans Foundation-USA_ Education for All         | 50,85,622                            | 1,48,34,810                    | 1,74,86,440                  | 3,30,000            | 1,78,16,440        | 1,51,401                     | 22,55,393                            | -                   |
| 6                | The Hans Foundation-USA_ SCN                       | (1,58,720)                           | 65,89,528                      | 60,37,681                    | 4,00,716            | 64,38,397          | 7,589                        | -                                    | -                   |
| 7                | NPT (UK) Ltd.                                      | (15,76,386)                          | 1,03,64,000                    | 1,11,90,834                  | -                   | 1,11,90,834        | -                            | -                                    | 24,03,220           |
| 8                | PANI foundation                                    | 12,58,033                            | -                              | 12,58,033                    | -                   | 12,58,033          | -                            | -                                    | -                   |
| 9                | Mandira Rana                                       | -                                    | -                              | -                            | -                   | -                  | -                            | -                                    | -                   |
| 10               | Rural India Support (RIST)                         | 7,29,671                             | -                              | -                            | -                   | -                  | -                            | 7,29,671                             | -                   |
| 11               | Fundacio Heres                                     | 18,59,288                            | -                              | 7,67,804                     | 8,46,059            | 16,13,863          | -                            | 2,45,425                             | -                   |
| 12               | Fundacio Privade Heres                             | 9,018                                | -                              | -                            | -                   | -                  | -                            | 9,018                                | -                   |
| 13               | Help Alliance - Running Cost                       | 35,92,081                            | 17,93,223                      | 53,85,304                    | -                   | 53,85,304          | -                            | -                                    | -                   |
| 14               | Help Alliance                                      | -                                    | 56,21,576                      | -                            | 24,12,850           | 24,12,850          | -                            | 32,08,726                            | -                   |
| 15               | Sonia Grover                                       | -                                    | -                              | -                            | -                   | -                  | -                            | -                                    | -                   |
| 16               | American Friends of Edelgive                       | 6,49,094                             | -                              | 6,49,094                     | -                   | 6,49,094           | -                            | -                                    | -                   |
| 17               | Global Development Group                           | (11,62,035)                          | 87,69,927                      | 84,90,516                    | -                   | 84,90,516          | -                            | -                                    | 8,82,624            |
| 18               | Aqua Pearl   | (8,81,995)                           | 92,61,585                      | 40,93,691                    | -                   | 40,93,691          | -                            | 42,85,899                            | -                   |
| 19               | Cheverning   | -                                    | -                              | -                            | -                   | -                  | -                            | -                                    | -                   |
|                  | <b>TOTAL</b>                                       | <b>1,34,19,574</b>                   | <b>7,10,79,738</b>             | <b>7,29,65,736</b>           | <b>40,29,951</b>    | <b>7,69,95,687</b> | <b>1,99,432</b>              | <b>1,10,65,436</b>                   | <b>33,62,379</b>    |
| <b>Non -FCRA</b> |  |                                      |                                |                              |                     |                    |                              |                                      |                     |
| 1                | Advanced Technology Consulting Pvt. Ltd. (ATCS)    | -                                    | 10,00,000                      | 10,00,000                    | -                   | 10,00,000          | -                            | -                                    | -                   |
| 2                | Bain & Co.   | -                                    | 10,20,565                      | 10,20,565                    | -                   | 10,20,565          | -                            | -                                    | -                   |
| 3                | Bajaj Auto Ltd.                                    | -                                    | -                              | -                            | -                   | -                  | -                            | -                                    | -                   |
| 4                | Lal Family Foundation - Revenue Grant              | 1,45,00,000                          | 1,25,00,000                    | 1,45,00,000                  | -                   | 1,45,00,000        | -                            | 1,25,00,000                          | -                   |
| 5                | Lemon Tree Hotels Limited                          | -                                    | -                              | -                            | -                   | -                  | -                            | -                                    | -                   |
| 6                | Max India Foundation                               | -                                    | 10,00,000                      | 10,00,000                    | -                   | 10,00,000          | -                            | -                                    | -                   |
| 7                | Network for Quality Education Foundation           | -                                    | 43,15,044                      | 42,93,194                    | 21,850              | 43,15,044          | -                            | -                                    | -                   |
| 8                | PWC India Foundation                               | (48,400)                             | 48,400                         | -                            | -                   | -                  | -                            | -                                    | -                   |
| 9                | PWC India Foundation- Skills                       | -                                    | -                              | -                            | -                   | -                  | -                            | -                                    | -                   |
| 10               | Sonia Parshad Bhandari                             | -                                    | -                              | -                            | -                   | -                  | -                            | -                                    | -                   |
| 11               | Stylex Foundation                                  | -                                    | -                              | -                            | -                   | -                  | -                            | -                                    | -                   |
| 12               | F C Sondhi India Pvt Ltd                           | -                                    | 3,00,000                       | 3,00,000                     | -                   | 3,00,000           | -                            | -                                    | -                   |
| 13               | CMS Infor Systems Limited                          | -                                    | 23,34,000                      | 10,73,790                    | -                   | 10,73,790          | -                            | 12,60,210                            | -                   |
| 14               | Padmini VNA Mechatronics Pvt Ltd                   | -                                    | 60,00,000                      | 60,00,000                    | -                   | 60,00,000          | -                            | -                                    | -                   |
| 15               | Padmini VNA Mechatronics Pvt Ltd-Dojo              | 19,203                               | -                              | -                            | 78,352              | 78,352             | -                            | -                                    | 59,149              |
| 16               | Padmini VNA Emission Control Systems Pvt Ltd       | -                                    | 30,74,940                      | 30,74,940                    | -                   | 30,74,940          | -                            | -                                    | -                   |
| 17               | BOCW Labour Department                             | (5,34,756)                           | -                              | 10,94,605                    | -                   | 10,94,605          | -                            | -                                    | 16,29,361           |
| 18               | Celsia Hotels                                      | -                                    | 7,05,000                       | -                            | -                   | -                  | -                            | 7,05,000                             | -                   |
| 19               | Chief Education Officer Dehradun                   | -                                    | 12,56,400                      | 5,51,504                     | 1,55,500            | 7,07,004           | -                            | 5,49,396                             | -                   |
| 20               | Gyan Jyoti   | -                                    | -                              | 3,47,950                     | -                   | 3,47,950           | -                            | -                                    | 3,47,950            |
| 21               | Hyacinth Hotels                                    | -                                    | 17,30,000                      | -                            | -                   | -                  | -                            | 17,30,000                            | -                   |
| 22               | Inovoa Hotels                                      | -                                    | 3,67,000                       | 2,56,000                     | -                   | 2,56,000           | -                            | 1,11,000                             | -                   |
| 23               | HANS Foundation                                    | -                                    | 2,35,62,224                    | 2,24,27,517                  | 12,58,416           | 2,36,85,933        | 1,23,709                     | -                                    | -                   |
|                  | <b>TOTAL</b>                                       | <b>1,39,36,047</b>                   | <b>5,92,13,573</b>             | <b>5,69,40,065</b>           | <b>15,14,118</b>    | <b>5,84,54,183</b> | <b>1,23,709</b>              | <b>1,68,55,606</b>                   | <b>20,36,460</b>    |



**AASRAA**  
**161/1, VASANT VIHAR, DEHRA DUN - 248 006**  
**Schedules to Accounts for the year ended on March 31, 2025**

| 5                                | Particulars                 | Opening<br>Balance | Addition<br>during the<br>year | Deletion<br>during the<br>year | WDV as on 31-03-2025<br>before depreciation | Rate | Dep for the<br>year | WDV as on<br>31-03-2025<br>after<br>depreciation |
|----------------------------------|-----------------------------|--------------------|--------------------------------|--------------------------------|---|------|---------------------|--|
| <b>Non FCRA</b>                  |                             |                    |                                |                                |   |      |                     |  |
| <b>Acquired out of grants</b>    |                             |                    |                                |                                |   |      |                     |  |
|                                  | Work-in-Progress            | -                  | -                              | -                              | -   | 0%   | -                   | -  |
|                                  | Vehicle                     | 11,76,987          | -                              | -                              | 11,76,987                                   | 15%  | 1,76,548            | 10,00,439  |
|                                  | Office Equipments           | 3,36,416           | 42,510                         | 1,49,703                       | 2,29,223                                    | 15%  | 34,383              | 1,94,840   |
|                                  | Other Equipments            | 36,97,329          | 12,30,900                      | -                              | 49,28,229                                   | 15%  | 7,39,234            | 41,88,994  |
|                                  | Mobile Phones               | 6,68,475           | -                              | -                              | 6,68,475                                    | 15%  | 1,00,271            | 5,68,204   |
|                                  | Computer & Peripherals      | 15,64,027          | 74,800                         | -                              | 16,38,827                                   | 40%  | 6,55,531            | 9,83,296   |
|                                  | Land & Building             | 66,18,087          | -                              | -                              | 66,18,087                                   | 10%  | 6,61,809            | 59,56,279  |
|                                  | Furniture & Fixtures        | 6,17,512           | 3,12,809                       | -                              | 9,30,321                                    | 10%  | 93,032              | 8,37,289   |
|                                  | Medical Equipment FACF      | -                  | 2,800                          | -                              | 2,800                                       | 15%  | 420                 | 2,380  |
|                                  | Library Books               | 1,61,490           | -                              | -                              | 1,61,490                                    | 40%  | 64,596              | 96,894   |
|                                  | <b>(I)</b>                  | <b>1,48,40,324</b> | <b>16,63,819</b>               | <b>1,49,703</b>                | <b>1,63,54,440</b>                          |      | <b>25,25,825</b>    | <b>1,38,28,615</b>                               |
| <b>Acquired out of own funds</b> |                             |                    |                                |                                |   |      |                     |  |
|                                  | Work-in-Progress            | -                  | -                              | -                              | -   | 0%   | -                   | -  |
|                                  | Computer & Peripherals      | 7,03,261           | 4,37,492                       | -                              | 11,40,753                                   | 40%  | 4,56,301            | 6,84,452   |
|                                  | Furniture & Fixture         | 10,52,750          | 2,35,917                       | -                              | 12,88,667                                   | 10%  | 1,28,867            | 11,59,801  |
|                                  | Medical Equipment           | 2,508              | -                              | -                              | 2,508                                       | 15%  | 376                 | 2,132  |
|                                  | Office Equipments           | 6,82,815           | 3,06,415                       | -                              | 9,89,230                                    | 15%  | 1,48,385            | 8,40,846   |
|                                  | Other Equipments            | 7,99,192           | 55,261                         | -                              | 8,54,453                                    | 15%  | 1,28,167.97         | 7,26,285   |
|                                  | Plant & Machinery           | 24,718             | -                              | -                              | 24,718                                      | 15%  | 3,708               | 21,010   |
|                                  | Vehicles                    | 3,97,186           | -                              | -                              | 3,97,186                                    | 15%  | 59,578              | 3,37,608   |
|                                  | Building                    | 14,33,313          | -                              | -                              | 14,33,313                                   | 10%  | -45,967             | 14,79,280  |
|                                  | Library Books               | 554                | -                              | -                              | 554   | 40%  | 222                 | 332  |
|                                  | <b>(II)</b>                 | <b>50,96,297</b>   | <b>10,35,085</b>               | <b>-</b>                       | <b>61,31,382</b>                            |      | <b>8,79,636</b>     | <b>52,51,746</b>                                 |
|                                  | <b>Total (A) = (I)+(II)</b> | <b>1,99,36,622</b> | <b>26,98,904</b>               | <b>1,49,703</b>                | <b>2,24,85,822</b>                          |      | <b>34,05,461</b>    | <b>1,90,80,361</b>                               |



**AASRAA**  
**119/1, VASANT VIHAR, DEHRA DUN - 248 006**  
**Schedules to Accounts for the year ended on March 31, 2025**

| Particulars                                  | Non FCRA           | FCRA               | Amount              | Previous Year       |
|--|--------------------|--------------------|---------------------|---------------------|
| <b>6 Investments</b>                         |                    |                    |                     |                     |
| <b>Fixed Deposits funded by Corpus Fund</b>  |                    |                    |                     |                     |
| Fixed Deposits with Kotak Mahindra Bank      | 61,60,199          | 1,40,768           | 63,00,967           | -                   |
| Fixed Deposits with HDFC Bank                | -                  | -                  | -                   | -                   |
| Fixed Deposits with IDBI Bank                | 9,00,000           | -                  | 9,00,000            | 9,00,000            |
| <b>Other Fixed Deposits</b>                  |                    |                    |                     |                     |
| Fixed Deposits with Kotak Mahindra Bank      | 69,124             | 10,35,781          | 11,04,905           | 87,22,572           |
| Fixed Deposits with HDFC Bank                | -                  | -                  | -                   | -                   |
| Fixed Deposits with IDBI Bank                | 16,57,690          | -                  | 16,57,690           | -                   |
|  | <u>87,87,013</u>   | <u>11,76,549</u>   | <u>99,63,562</u>    | <u>96,22,572</u>    |
| <b>7 Current Assets , loans and advances</b> |                    |                    |                     |                     |
| Cash and Bank Balance                        | 2,23,23,892        | 23,25,645          | 2,46,49,537         | 2,28,41,719         |
| Stock of Consumables                         | 1,20,645           | -                  | 1,20,645            | 50,972              |
| Accrued Interest on Investment               | 1,08,395           | 10,539             | 1,18,934            | 1,20,943            |
| Grant Recoverable                            | 20,36,460          | 33,62,379          | 53,98,839           | 43,62,292           |
| Advances                                     | 1,80,865           | 26,568             | 2,07,433            | 40,913              |
| Prepaid Taxes                                | 1,76,034           | 72,079             | 2,48,113            | 2,75,218            |
| Prepaid Expenses                             | 64,783             | 4,43,818           | 5,08,601            | 79,402              |
| Security Deposit                             | 2,32,420           | 35,000             | 2,67,420            | 3,21,120            |
| Division Transfer                            | -                  | -                  | -                   | -                   |
|  | <u>2,52,43,495</u> | <u>62,76,027</u>   | <u>3,15,19,523</u>  | <u>2,80,92,578</u>  |
| <b>8 Current Liabilities</b>                 |                    |                    |                     |                     |
| Sundry Creditors                             | -                  | -                  | -                   | 7,17,391            |
| Expenses Payable                             | 1,37,632           | 25,132             | 1,62,764            | 54,958              |
| Statutory Dues Payable                       | -                  | -                  | -                   | 897                 |
| Other Current Liabilities                    | 61,600             | -                  | 61,600              | -                   |
|  | <u>1,99,232</u>    | <u>25,132</u>      | <u>2,24,364</u>     | <u>7,73,246</u>     |
| <b>9 Interest Income</b>                     |                    |                    |                     |                     |
| Interest on Fixed Deposits                   | 8,04,701           | 2,48,255           | 10,52,957           | 8,78,458            |
| Interest on Saving bank accounts             | 80,900             | 89,876             | 1,70,776            | 2,45,154            |
| Interest On Income Tax Refund                | 9,691              | -                  | 9,691               | -                   |
| Interest on Security Deposit with UPCL       | -                  | -                  | -                   | -                   |
|  | <u>8,95,292</u>    | <u>3,38,131</u>    | <u>12,33,423</u>    | <u>11,23,612</u>    |
| <b>10 Programme Expenses</b>                 |                    |                    |                     |                     |
| Compensation of Resource Persons             | 2,99,57,209        | 4,71,88,592        | 7,71,45,801         | 6,26,27,890         |
| COVID-19 Relief                              | -                  | -                  | -                   | 8,960               |
| Students Welfare                             | 1,94,81,227        | 1,93,50,902        | 3,88,32,129         | 3,33,20,533         |
| Children Shelter Expenses                    | 50,18,132          | 77,64,979          | 1,27,83,111         | 84,55,501           |
| Other Programme Expenses                     | 56,37,213          | 49,35,153          | 1,05,72,366         | 79,54,609           |
|  | <u>6,00,93,781</u> | <u>7,92,39,626</u> | <u>13,93,33,407</u> | <u>11,23,67,494</u> |
| <b>11 Administrative Expenses</b>            |                    |                    |                     |                     |
| Compensation of Administrative Staff         | 70,50,890          | 76,34,437          | 1,46,85,327         | 1,06,08,732         |
| Legal and Professional Expenses              | 7,56,651           | 16,000             | 7,72,651            | 2,68,503            |
| Other Administrative Expenses                | 3,84,363           | 6,57,214           | 10,41,577           | 19,68,036           |
|  | <u>81,91,904</u>   | <u>83,07,651</u>   | <u>1,64,99,555</u>  | <u>1,28,45,271</u>  |
| <b>12 Financial Charges</b>                  |                    |                    |                     |                     |
| Bank Charges                                 | 2,051              | 62,203             | 64,254              | 56,494              |
| Interest on Loan                             | -                  | -                  | -                   | -                   |
|  | <u>2,051</u>       | <u>62,203</u>      | <u>64,254</u>       | <u>56,494</u>       |



# AASRAA

119/1, VASANT VIHAR, DEHRADUN - 248006

Receipt & Payment Account for the year ended March 31, 2025

| <u>Particulars</u>                     | <u>Sch.</u> |              | <u>Amount</u>       |
|--|-------------|--------------|---------------------|
| <b>RECIEPTS</b>                        |             |              |                     |
| <b>Opening Balance:</b>                |             |              |                     |
| Balances with Bank                     | 1           | 2,28,41,183  |                     |
| Cash                                   |             | 536          |                     |
| FDR with Kotak Mahindra Bank           |             | 95,41,318    | 3,23,83,037         |
| <b>Add :- Receipts during the year</b> |             |              |                     |
| <b>Foreign Contribution</b>            |             |              |                     |
| Grants                                 |             | 13,02,93,311 |                     |
| Donations                              |             | 3,26,38,495  | 16,29,31,806        |
| <b>Other Income</b>                    |             |              |                     |
| Interest Income                        |             | 17,22,875    |                     |
| Other Income                           |             | 15,63,303    | 32,86,178           |
|  |             |              | <b>19,86,01,022</b> |
| <b>PAYMENTS</b>                        |             |              |                     |
| Programme Expenses                     | 2           | 13,90,97,221 |                     |
| Administrative Expenses                | 3           | 1,69,86,010  |                     |
| Capital Expenditure                    | 4           | 76,43,452    |                     |
| Deposits and advances                  | 5           | 2,61,241     | 16,39,87,924        |
| <b>Closing Balance:</b>                |             |              |                     |
| Balances with Bank                     | 5           | 2,46,49,536  |                     |
| FDR with Kotak Mahindra Bank           |             | 99,63,562    | 3,46,13,098         |
|  |             |              | <b>19,86,01,022</b> |

For Aasraa

SHAILA BRIJNATH

Trustee

NEELU KHANNA

Trustee

UDIN: 25077942BMNYYF7160



Vimal Kishore & Associates LLP

Chartered Accountants

ICAI Regn No C400317

VIMAL KISHORE

Partner

Membership # 077942

Date : 08-10-2025

Place : Dehradun

## AASRAA

119/1, VASANT VIHAR, DEHRADUN - 248006

*Schedules to the Receipt & Payment Account for the year ended March 31, 2025***1 Balances with Bank as on 01/04/2024**

|  |                    |
|--|--------------------|
| Kotak Mahindra #1711476559 (Utility account) | 14,77,328          |
| Kotak Mahindra #1711476566 (Utility account) | 35,542             |
| SBI Bank #40062849089 (Main Account)         | 10,67,017          |
| IDBI # 273916                                | 40,74,030          |
| HDFC Bank # 353                              | 1,46,41,782        |
| Kotak Bank -597                              | 9,97,358           |
| IDBI # 31338                                 | 5,10,377           |
| SBI # 930                                    | 37,749             |
|  | <u>2,28,41,183</u> |

**2 Programme Expenses**

|                                  |                     |
|----------------------------------|---------------------|
| Compensation of Resource Persons | 7,71,39,948         |
| COVID-19 Relief                  | -                   |
| Students Welfare                 | 3,88,14,028         |
| Children Shelter Expenses        | 1,27,83,111         |
| Other Programme Expenses         | 1,03,60,134         |
|                                  | <u>13,90,97,221</u> |

**3 Administrative Expenses**

|                                      |                    |
|--------------------------------------|--------------------|
| Compensation of Administrative Staff | 1,46,85,327        |
| Legal and Professional Expenses      | 7,72,651           |
| Other Administrative Expenses        | 14,63,778          |
| Bank Charges                         | 64,254             |
|                                      | <u>1,69,86,010</u> |

**4 Capital Expenditure****Acquired out of Grants**

|                        |           |
|------------------------|-----------|
| Computer & Peripherals | 5,74,800  |
| Furniture & Fixture    | 2,94,152  |
| Office Equipments      | 1,22,510  |
| Other Equipments       | 12,90,896 |
| Medical Equipment      | 2,800     |
| Skillability           | 8,46,059  |
| Vehicles               | 24,12,850 |
|                        | -         |

**Acquired out of own Funds**

|                        |                  |
|------------------------|------------------|
| Computer & Peripherals | 9,42,781         |
| Electrical Equipments  | 75,000           |
| Furniture & Fixture    | 2,69,591         |
| Office Equipments      | 7,44,208         |
| Other Equipment        | 67,805           |
|                        | <u>76,43,452</u> |

**5 Deposits and advances**

|                              |                 |
|------------------------------|-----------------|
| Advance to Supplier          | 1,23,596        |
| Security Deposit             | (6,150)         |
| TCS on Vehicle Purchase      | 23,150          |
| Closing Stock of Consumables | 1,20,645        |
|                              | <u>2,61,241</u> |



**5 Balances with Bank-as on 31/03/2025**

|  |                    |
|--|--------------------|
| Kotak Mahindra #1711476559 (Utility account) | 18,23,041          |
| Kotak Mahindra #1711476566 (Utility account) | 249                |
| SBI Bank #40062849089                        | 5,02,355           |
| IDBI # 273916                                | 41,66,215          |
| HDFC Bank # 353                              | 1,81,11,051        |
| Kotak Bank -597                              | 46,625             |
|  | <hr/>              |
|  | <u>2,46,49,536</u> |



**LEFT BLANK INTENTIONALLY**

**AASRAA**  
119/1, VASANT VIHAR, DEHRADUN - 248006  
*Receipt & Payment Account for the year ended March 31, 2025*  
**NON FCRA**

| <u>Particulars</u>                     | <u>Sch.</u> |             | <u>Amount</u>       |
|--|-------------|-------------|---------------------|
| <b>RECIEPTS</b>                        |             |             |                     |
| <b><u>Opening Balance:</u></b>         |             |             |                     |
| Balances with Bank                     | 1           | 2,02,61,296 |                     |
| Cash                                   |             | 536         |                     |
| FDRs                                   |             | 30,21,681   | 2,32,83,513         |
| <b>Add :- Receipts during the year</b> |             |             |                     |
| <b><u>Foreign Contribution</u></b>     |             |             |                     |
| Grants                                 |             | 5,92,13,573 |                     |
| Donations                              |             | 1,70,61,222 | 7,62,74,795         |
| <b><u>Other Income</u></b>             |             |             |                     |
| Interest Income                        |             | 10,72,961   |                     |
| Other Income                           |             | 15,62,009   | 26,34,970           |
|  |             |             | <b>10,21,93,278</b> |
| <b>PAYMENTS</b>                        |             |             |                     |
| Programme Expenses                     | 2           | 6,00,67,753 |                     |
| Administrative Expenses                | 3           | 82,30,471   |                     |
| Capital Expenditure                    | 4           | 25,49,190   |                     |
| Deposits and advances                  | 5           | 2,34,960    | 7,10,82,374         |
| <b><u>Closing Balance:</u></b>         |             |             |                     |
| Balances with Bank                     | 5           | 2,23,23,892 |                     |
| FDR                                    |             | 87,87,013   | 3,11,10,904         |
|  |             |             | <b>10,21,93,278</b> |

For Aasraa

SHAILA BRIJNATH  
Trustee

NEELU KHANNA  
Trustee  
UDIN: 25077942BMNYYF7160

Date : 08-10-2025  
Place : Dehradun



Vimal Kishore & Associates LLP  
Chartered Accountants  
ICAI Regn No C400317

VIMAL KISHORE  
Partner  
Membership # 077942

## AASRAA

119/1, VASANT VIHAR, DEHRADUN - 248006

Schedules to the Receipt &amp; Payment Account for the year ended March 31, 2025

## NON FCRA

**1 Balances with Bank as on 01/04/2024**

|                 |                    |
|-----------------|--------------------|
| IDBI # 273916   | 40,74,030          |
| HDFC Bank # 353 | 1,46,41,782        |
| Kotak Bank -597 | 9,97,358           |
| IDBI # 31338    | 5,10,377           |
| SBI # 930       | 37,749             |
|                 | <u>2,02,61,296</u> |

**2 Programme Expenses**

|                                  |                    |
|----------------------------------|--------------------|
| Compensation of Resource Persons | 3,01,43,413        |
| COVID-19 Relief                  | -                  |
| Students Welfare                 | 1,94,81,227        |
| Children Shelter Expenses        | 50,18,132          |
| Other Programme Expenses         | 54,24,981          |
|                                  | <u>6,00,67,753</u> |

**3 Administrative Expenses**

|                                      |                  |
|--------------------------------------|------------------|
| Compensation of Administrative Staff | 70,50,890        |
| Legal and Professional Expenses      | 7,56,651         |
| Other Administrative Expenses        | 4,20,879         |
| Bank Charges                         | 2,051            |
|                                      | <u>82,30,471</u> |

**4 Capital Expenditure****Acquired out of Grants**

|                        |           |
|------------------------|-----------|
| Computer & Peripherals | 74,800    |
| Furniture & Fixture    | 1,63,106  |
| Office Equipments      | 42,510    |
| Other Equipments       | 12,30,900 |
| Medical Equipment      | 2,800     |
| Vehicles               |           |

**Acquired out of own Funds**

|                        |                  |
|------------------------|------------------|
| Computer & Peripherals | 4,37,492         |
| Furniture & Fixture    | 2,35,917         |
| Office Equipments      | 3,06,404         |
| Other Equipments       | 55,261           |
|                        | <u>25,49,190</u> |

**5 Deposits and advances**

|                              |                 |
|------------------------------|-----------------|
| Advance to Suppliers         | 1,23,465        |
| Security Deposit             | (9,150)         |
| Closing Stock of Consumables | 1,20,645        |
|                              | <u>2,34,960</u> |

**5 Balances with Bank-as on 31/03/2025**

|                 |                    |
|-----------------|--------------------|
| IDBI # 273916   | 41,66,215          |
| HDFC Bank # 353 | 1,81,11,051        |
| Kotak Bank -597 | 46,625             |
|                 | <u>2,23,23,892</u> |



**AASRAA**  
**119/1, VASANT VIHAR**  
**DEHRADUN, UTTARAKHAND**

*Schedules to Accounts for the year ended March 31, 2025*

**13. Notes to Accounts**

**Trust Information**

The AASRAA Trust was created on March 12<sup>th</sup>, 2009, with the object of Social and Educational upliftment of children living in slums. The Trust aims at providing them elementary education, sensitizing them towards health and hygiene, and improving employment opportunities for them. It is registered u/s 12A and 80G of the Income Tax Act 1961 and enjoys exemption from payment of Income Tax u/s 11 of the aforesaid Act.

**Significant Accounting Policies**

**1. Basis of Accounting**

The attached accounts are general-purpose accounting statements and have been prepared following the Guidelines issued by the Institute of Chartered Accountants of India on Accounting by Not for Profits. Accounts are made on the accrual basis of accounting following the historical cost convention. The accounting policies have been followed consistently to the extent applicable to the Trust and are reviewed by the members from time to time.

**2. Corpus Fund**

The amounts donated towards the corpus of the Trust by way of specific instruction from the donor are credited to the Corpus Fund.

**3. General Fund**

This fund comprises of the accumulated balance surplus/deficit over the years as transferred from the Income & Expenditure Account.

**4. Fixed Assets Capital Fund**

Amount spent on acquisition of Fixed Assets out of donor grants are charged to grants account with a corresponding credit to the Fixed Assets Capital Fund to record the utilization of capital grant. Depreciation on such assets is charged to the Fixed Assets Capital Fund instead of the Income & Expenditure Account. The balance in the fund represents unamortized value of assets acquired from grant money.

**5. Fixed Assets**

The Fixed Assets are valued at cost less depreciation.



**AASRAA**  
**119/1, VASANT VIHAR**  
**DEHRADUN, UTTARAKHAND**

*Schedules to Accounts for the year ended March 31, 2025*

**6. Depreciation**

The assets are charged with rates of depreciation prescribed by the Income Tax Act, 1961; such rates are applied to the written down value of the assets as at the beginning of the year and to any additions thereof. The rates are considered adequate by the management to provide for the diminution in the value of the assets.

Depreciation on assets funded by specific grants is charged to Fixed Assets Capital Fund created on acquisition of such assets, and not to the Income & Expenditure Account.

**7. Revenue Recognition**

Revenues are recognized on accrual basis that is as and when due rather than as and when received. This is as per AS-9 on "Revenue Recognition".

**a) Revenue from Grant**

Grants are held as liability in the books of the Trust to represent the obligations attached to it. The amount spent against the grant is recognized as Income in the revenue account to liquidate the expenses so incurred. The balance is carried forward as a liability in the Balance Sheet.

**b) Revenue from Donation**

Donations are revenue items and are taken as income on receipt basis. However, donations received in kind are not valued or accounted for in the books of accounts.

**8. Investments**

The investments of the Trust have been made in the modes prescribed under section 11(5) of the Income Tax Act, 1961.

**9. Figures have been rounded off to the nearest rupee**



# AASRAA

(FCRA)

119/1, VASANT VIHAR, DEHRA DUN - 248 006

Balance Sheet as on March 31, 2025

| I FUNDS & LIABILITIES               | Sch | FCRA                      |
|-------------------------------------|-----|---------------------------|
| Capital Fund                        | 1   | 26,23,208                 |
| Corpus Fund                         | 2   | 1,35,993                  |
| Fixed Asset Capital Fund            | 3   | 4,67,36,198               |
| Grants pending utilization          | 4   | <u>1,10,65,436</u>        |
|                                     |     | <u><b>6,05,60,836</b></u> |
| <b>II PROPERTIES AND ASSETS</b>     |     |                           |
| Fixed Assets                        | 5   | 5,31,33,391               |
| Investments                         | 6   | 10,35,781                 |
| Current Assets , loans and advances | 7   | 62,76,027                 |
| Less :                              |     |                           |
| Current Liabilities                 | 8   | <u>25,132</u>             |
| Net Current Assets                  |     | <u>62,50,895</u>          |
| Division Transfer                   |     | <u>-</u>                  |
|                                     |     | <u><b>6,04,20,068</b></u> |

Schedules `1' to `13' annexed are an integral part hereof

As per our separate report of even date.

For Aasraa



Trustee

( Shaila Brijnath)



Trustee

( Neelu Khanna)



VIMAL KISHORE & ASSOCIATES LLP

Chartered Accountants

ICAI Reg No: C400317



VIMAL KISHORE

Partner

Place : Dehra Dun

Date : 08/10/2025

Membership No 077942

# AASRAA

(FCRA)

119/1, VASANT VIHAR, DEHRA DUN - 248 006

Income & Expenditure Account for the year ended March 31, 2025

| Particulars  | Sch | FCRA                      |
|--|-----|---------------------------|
| <b>INCOME</b>  |     |                           |
| Grants Recognised  | 4   | 7,69,95,687               |
| Donations  |     | 1,55,77,273               |
| Interest Income  | 9   | 3,42,906                  |
| Other Income   |     | <u>7,37,763</u>           |
|  |     | <u><u>9,36,53,630</u></u> |
| <b>EXPENDITURE</b>   |     |                           |
| Programme Expenses   | 10  | 7,92,39,626               |
| Administrative Expenses                                    | 11  | 83,07,651                 |
| Financial Charges  | 12  | 62,203                    |
| Depreciation   | 5   | 10,80,119                 |
| Capital Expenditure out of Grants                          |     | <u>40,29,951</u>          |
|  |     | <u><u>9,27,19,550</u></u> |
| Surplus/(Deficit) for the Year transferred to General Fund |     | <u><u>9,34,079</u></u>    |

Schedules `1' to `13' annexed are an integral part hereof

As per our separate report of even date.

For Aasraa



Trustee

( Shaila Brijnath)

VIMAL KISHORE & ASSOCIATES LLP

Chartered Accountants

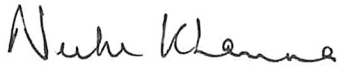
ICAI Reg No: C400317



VIMAL KISHORE

Partner

Membership No 077942



Trustee

( Neelu Khanna)

Place : Dehra Dun

Date : 08/10/2025

**AASRAA****(FCRA)**

119/1, VASANT VIHAR, DEHRA DUN - 248 006

Schedules to Accounts for the year ended on March 31, 2025

| Particulars  | FCRA               |
|--|--------------------|
| <b>1 Capital Fund</b>                              |                    |
| <b>a) General Reserve</b>                          |                    |
| Opening Balance                                    | 16,89,129          |
| Add: Surplus /(Deficit) transferred from I & E A/C | 9,34,079           |
|  | <u>26,23,208</u>   |
| <b>2 Corpus Fund</b>                               |                    |
| Opening Balance                                    | 1,35,993           |
| Add : Addition during the year                     | -                  |
| Less: Transferred to Fixed Asset Capital Fund      | -                  |
|  | <u>1,35,993</u>    |
| <b>3 Fixed Asset Capital Fund</b>                  |                    |
| Opening Balance                                    | 4,93,21,815        |
| Add: Addition during the year                      | 40,29,951          |
|  |                    |
| Less: Depreciation for the year on funded assets   | 66,15,568          |
|  | <u>4,67,36,198</u> |

**LEFT BLANK INTENTIONALLY**

**AASRAA**

(FCRA)

161/1, VASANT VIHAR, DEHRA DUN - 248 006

Schedules to Accounts for the year ended on March 31, 2025

5

| Particulars                      | Opening Balance    | Addition during the year | Deletion during the year | WDV as on 31-03-2025 before depreciation | Rate | Dep for the year   | WDV as on 31-03-2025 after depreciation |
|----------------------------------|--------------------|--------------------------|--------------------------|--|------|--------------------|---|
| <b>Acquired out of grants</b>    |                    |                          |                          |  |      |                    |   |
| Land                             | 54,54,154          | -                        | -                        | 54,54,154                                | -    | -                  | 54,54,154                               |
| Work in Progress                 | -                  | -                        | -                        | -  | -    | -                  | -                                       |
| Building                         | 2,75,32,532        | -                        | -                        | 2,75,32,532                              | 10%  | 27,53,253          | 2,47,79,278                             |
| Computer & Peripherals           | 27,30,213          | 5,00,000                 | -                        | 32,30,213                                | 40%  | 12,92,085          | 19,38,128                               |
| Office Equipments                | 38,38,306          | 80,000                   | -                        | 39,18,306                                | 15%  | 5,87,746           | 33,30,560                               |
| Other Equipments                 | 19,46,354          | 59,996                   | -                        | 20,06,350                                | 15%  | 3,00,952           | 17,05,397                               |
| Skillability                     | -                  | 8,46,059                 | -                        | 8,46,059                                 | 15%  | 1,26,909           | 7,19,150                                |
| Vehicles                         | 63,87,512          | 24,12,850                | -                        | 88,00,362                                | 15%  | 13,20,054          | 74,80,307                               |
| Furniture & Fixture              | 14,32,746          | 1,31,046                 | -                        | 15,63,792                                | 15%  | 2,34,569           | 13,29,224                               |
| <b>(III)</b>                     | <b>4,93,21,817</b> | <b>40,29,951</b>         | <b>-</b>                 | <b>5,33,51,768</b>                       |      | <b>66,15,569</b>   | <b>4,67,36,199</b>                      |
| <b>Acquired out of own funds</b> |                    |                          |                          |  |      |                    |   |
| Building                         | 34,89,195          | -                        | -                        | 34,89,195                                | 10%  | 3,48,919           | 31,40,275                               |
| Computer & Peripherals           | 1,07,515           | 5,05,289                 | -                        | 6,12,804                                 | 40%  | 2,45,122           | 3,67,683                                |
| Electrical Equipments            | 53,096             | 75,000                   | -                        | 1,28,096                                 | 15%  | 19,214             | 1,08,882                                |
| Furniture & Fixture              | 4,04,305           | 33,674                   | -                        | 4,37,979                                 | 10%  | 43,798             | 3,94,181                                |
| Office Equipments                | 8,71,626           | 4,37,804                 | -                        | 13,09,430                                | 15%  | 1,96,415           | 11,13,016                               |
| Other Equipment                  | 71,149             | 12,544                   | -                        | 83,693                                   | 15%  | 12,554             | 71,139                                  |
| Intangible Assets                | 16,801             | -                        | -                        | 16,801                                   | 25%  | 4,200              | 12,601                                  |
| Vehicles                         | 13,99,314          | -                        | -                        | 13,99,314                                | 15%  | 2,09,897           | 11,89,417                               |
| <b>(IV)</b>                      | <b>64,13,001</b>   | <b>10,64,311</b>         | <b>-</b>                 | <b>74,77,312</b>                         |      | <b>10,80,119</b>   | <b>63,97,192</b>                        |
| <b>Total (B) = (III)+(IV)</b>    | <b>5,57,34,817</b> | <b>50,94,262</b>         | <b>-</b>                 | <b>6,08,29,080</b>                       |      | <b>76,95,688</b>   | <b>5,31,33,391</b>                      |
| <b>Total (A) +(B)</b>            | <b>7,56,71,439</b> | <b>77,93,166</b>         | <b>1,49,703</b>          | <b>8,33,14,902</b>                       |      | <b>1,11,01,149</b> | <b>7,22,13,752</b>                      |



**AASRAA**  
**(FCRA)**  
**119/1, VASANT VIHAR, DEHRA DUN - 248 006**  
**Schedules to Accounts for the year ended on March 31, 2025**

| Particulars                                  | FCRA               |
|--|--------------------|
| <b>6 Investments</b>                         |                    |
| Fixed Deposits with Kotak Bank               | 10,35,781          |
|  | <u>10,35,781</u>   |
| <b>7 Current Assets , loans and advances</b> |                    |
| Cash and Bank Balance                        | 23,25,645          |
| Grant Recoverable                            | 33,62,379          |
| Accrued Interest on Investment               | 10,539             |
| Advances                                     | 26,568             |
| Prepaid Taxes                                | 72,079             |
| Prepaid Expenses                             | 4,43,818           |
| Security Deposit                             | 35,000             |
|  | <u>62,76,027</u>   |
| <b>8 Current Liabilities</b>                 |                    |
| Sundry Creditors                             | -                  |
| Expenses Payable                             | 25,132             |
| Statutory Dues Payable                       | -                  |
|  | <u>25,132</u>      |
| <b>9 Interest Income</b>                     |                    |
| Interest on Fixed Deposits                   | 2,53,030           |
| Interest on Saving bank accounts             | 89,876             |
|  | <u>3,42,906</u>    |
| <b>10 Programme Expenses</b>                 |                    |
| Compensation of Resource Persons             | 4,71,88,592        |
| COVID-19 Relief                              | -                  |
| Students Welfare                             | 1,93,50,902        |
| Children Shelter Expenses                    | 77,64,979          |
| Other Programme Expenses                     | 49,35,153          |
|  | <u>7,92,39,626</u> |
| <b>11 Administrative Expenses</b>            |                    |
| Compensation of Administrative Staff         | 76,34,437          |
| Legal and Professional Expenses              | 16,000             |
| Other Administrative Expenses                | 6,57,214           |
|  | <u>83,07,651</u>   |
| <b>12 Financial Charges</b>                  |                    |
| Bank Charges                                 | 62,203             |
| Loan Processing Fees                         | -                  |
| Interest on Loan                             | -                  |
|  | <u>62,203</u>      |



**AASRAA**  
**119/1, VASANT VIHAR**  
**DEHRADUN – 248006, UTTARAKHAND**

*Schedules to Accounts for the year ended March 31, 2025*

**13. Notes to Accounts**

**Trust Information**

The AASRAA TRUST was created on March 12<sup>th</sup>, 2009, with the object of Social and Educational upliftment of children living in slums. The Trust aims at providing them elementary education, sensitizing them towards health and hygiene, and improving employment opportunities for them. It is registered u/s 12A and 80G of the Income Tax Act 1961 and enjoys exemption from payment of Income Tax u/s 11 of the aforesaid Act.

**Significant Accounting Policies**

**1. Basis of Accounting**

The attached accounts are general-purpose accounting statements and have been prepared following the Guidelines issued by the Institute of Chartered Accountants of India on Accounting by Not for Profits. Accounts are made on the accrual basis of accounting following the historical cost convention. The accounting policies have been followed consistently to the extent applicable to the Trust and are reviewed by the members from time to time.

**2. Corpus Fund**

The amounts donated towards the corpus of the Trust by way of specific instruction from the donor are credited to the Corpus Fund.

**3. Fixed Assets Capital Fund**

Amount spent on acquisition of Fixed Assets out of donor grants are charged to grants account with a corresponding credit to the Fixed Assets Capital Fund to record the utilization of capital grant. Depreciation on such assets is charged to the Fixed Assets Capital Fund instead of the Income & Expenditure Account. The balance in the fund represents unamortized value of assets acquired from grant money.

**4. Fixed Assets**

The Fixed Assets are valued at cost less depreciation.



**AASRAA**  
**119/1, VASANT VIHAR**  
**DEHRADUN – 248006, UTTARAKHAND**

*Schedules to Accounts for the year ended March 31, 2025*

**5. Depreciation**

The assets are charged with rates of depreciation prescribed by the Income Tax Act, 1961; such rates are applied to the written down value of the assets as at the beginning of the year and to any additions thereof. The rates are considered adequate by the management to provide for the diminution in the value of the assets.

Depreciation on assets funded by specific grants is charged to Fixed Assets Capital Fund created on acquisition of such assets, and not to the Income & Expenditure Account.

**6. Revenue Recognition**

Revenues are recognized on accrual basis that is as and when due rather than as and when received. This is as per AS-9 on "Revenue Recognition".

**a) Revenue from Grant**

Grants are held as liability in the books of the Trust to represent the obligations attached to it. The amount spent against the grant is recognized as Income in the revenue account to liquidate the expenses so incurred. The balance is carried forward as a liability in the Balance Sheet.

**b) Revenue from Donation**

Donations are revenue items and are taken as income on receipt basis. However, donations received in kind are not valued or accounted for in the books of accounts.

**7. Investments**

The investments of the Trust have been made in the modes prescribed under section 11(5) of the Income Tax Act, 1961.

**8. Figures have been rounded off to the nearest rupee.**



**AASRAA**  
119/1, VASANT VIHAR, DEHRADUN - 248006  
*Receipt & Payment Account for the year ended March 31, 2025*  
**FCRA**

| <u>Particulars</u>                     | <u>Sch.</u> |             | <u>Amount</u>      |
|--|-------------|-------------|--------------------|
| <b>RECIEPTS</b>                        |             |             |                    |
| <b><u>Opening Balance:</u></b>         |             |             |                    |
| Balances with Bank                     | 1           | 25,79,888   |                    |
| FDR                                    |             | 65,19,637   | 90,99,525          |
| <b>Add :- Receipts during the year</b> |             |             |                    |
| <b><u>Foreign Contribution</u></b>     |             |             |                    |
| Grants                                 |             | 7,10,79,738 |                    |
| Donations                              |             | 1,55,77,273 | 8,66,57,012        |
| <b><u>Other Income</u></b>             |             |             |                    |
| Interest Income                        |             | 6,49,914    |                    |
| Other Income                           |             | 1,294       | 6,51,208           |
|  |             |             | <b>9,64,07,744</b> |
| <b>PAYMENTS</b>                        |             |             |                    |
| Programme Expenses                     | 2           | 7,90,29,468 |                    |
| Administrative Expenses                | 3           | 87,55,539   |                    |
| Capital Expenditure                    | 4           | 50,94,262   |                    |
| Deposits and advances                  | 5           | 26,281      | 9,29,05,550        |
| <b><u>Closing Balance:</u></b>         |             |             |                    |
| Balances with Bank                     | 5           | 23,25,645   |                    |
| FDR                                    |             | 11,76,549   | 35,02,194          |
|  |             |             | <b>9,64,07,744</b> |

For Aasraa

Vimal Kishore & Associates LLP  
Chartered Accountants  
ICAI Regn No C400317

SHAILA BRIJNATH  
Trustee



NEELU KHANNA  
Trustee  
UDIN: 25077942BMNYF7160

Date : 08-10-2025  
Place : Dehradun

VIMAL KISHORE  
Partner  
Membership # 077942

**AASRAA**

119/1, VASANT VIHAR, DEHRADUN - 248006

*Schedules to the Receipt & Payment Account for the year ended March 31, 2025***FCRA**

|  |                    |
|--|--------------------|
| <b>1 Balances with Bank as on 01/04/2024</b> |                    |
| Kotak Mahindra #1711476559 (Utility account) | 14,77,328          |
| Kotak Mahindra #1711476566 (Utility account) | 35,542             |
| SBI Bank #40062849089 (Main Account)         | 10,67,017          |
|  | <u>25,79,888</u>   |
| <b>2 Programme Expenses</b>                  |                    |
| Compensation of Resource Persons             | 4,69,96,535        |
| COVID-19 Relief                              | -                  |
| Students Welfare                             | 1,93,32,801        |
| Children Shelter Expenses                    | 77,64,979          |
| Other Programme Expenses                     | 49,35,153          |
|  | <u>7,90,29,468</u> |
| <b>3 Administrative Expenses</b>             |                    |
| Compensation of Administrative Staff         | 76,34,437          |
| Legal and Professional Expenses              | 16,000             |
| Other Administrative Expenses                | 10,42,899          |
| Bank Charges                                 | 62,203             |
|  | <u>87,55,539</u>   |
| <b>4 Capital Expenditure</b>                 |                    |
| <b>Acquired out of Grants</b>                |                    |
| Computer & Peripherals                       | 5,00,000           |
| Furniture & Fixture                          | 1,31,046           |
| Office Equipments                            | 80,000             |
| Other Equipments                             | 59,996             |
| Skillability                                 | 8,46,059           |
| Vehicles                                     | 24,12,850          |
| <b>Acquired out of own Funds</b>             |                    |
| Computer & Peripherals                       | 5,05,289           |
| Electrical Equipments                        | 75,000             |
| Furniture & Fixture                          | 33,674             |
| Office Equipments                            | 4,37,804           |
| Other Equipment                              | 12,544             |
|  | <u>50,94,262</u>   |
| <b>5 Deposits and advances</b>               |                    |
| Advance to Star Health Allied Insurance Ltd  | 131                |
| Security Deposit - GEHU                      | 3,000              |
| TCS on Vehicle Purchase                      | 23,150             |
|  | <u>26,281</u>      |
| <b>5 Balances with Bank-as on 31/03/2025</b> |                    |
| Kotak Mahindra #1711476559 (Utility account) | 18,23,041          |
| Kotak Mahindra #1711476566 (Utility account) | 249                |
| SBI Bank #40062849089                        | 5,02,355           |
|  | <u>23,25,645</u>   |

