AASRAA
FCRA
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Balance Sheet as on March 31, 2026

Particular	Sch	Current Year	Previous Year
I. SOURCES OF FUNDS			
1 NPO Funds			
(a) Capital Fund	**1**	71,84,224	26,18,433
(b) Corpus Fund	**2**	1,35,993	1,40,768
(c) Fixed Asset Capital Fund	**3**	4,38,67,223	4,67,36,198
(d) Grants pending utilization	**4**	98,76,770	1,10,65,436
2 Current Liabilities			
(a) Sundry Creditors	**5**	14,509	-
(b) Other Current Liabilities	**6**	29,602	25,132
TOTAL		**6,11,08,321**	**6,05,85,968**
II. APPLICATION OF FUNDS			
1 Non-current assets			
(a) **Property, Plant and Equipment and Intangible assets**			
Property, Plant and Equipment	**7**	4,95,53,768	5,31,33,391
2 Current Assets			
(a) Investments	**8**	29,17,317	11,76,549
(b) Cash and Bank Balances	**9**	14,99,008	23,25,645
(c) Security Deposits		33,000	35,000
(d) Prepaid Taxes		46,316	72,079
(e) Other Current Assets	**10**	70,58,912	38,43,304
TOTAL		**6,11,08,321**	**6,05,85,968**

Schedules `1' to `14' annexed are an integral part hereof

As per our separate report of even date.

For Aasraa

Trustee
(Shaila Brijnath)

Trustee
(Aditi P kaur)

VIMAL KISHORE & ASSOCIATES LLP
Chartered Accountants
ICAI Reg No: C400317

VIMAL KISHORE
Partner
Membership No 077942

Place : Dehra Dun
Date : 25-09-2026

AASRAA
FCRA
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Income & Expenditure Account for the year ended March 31, 2026

	Particulars	Sch	Current Year	Previous Year
	INCOME			
(a)	Grants Recognised	**4**	4,00,57,923	7,69,95,687
(b)	Donations		2,10,09,173	1,55,77,273
(c)	Interest Income	**11**	3,67,731	3,38,131
(d)	Other Income		-	7,37,763
			6,14,34,827	9,36,48,855
	EXPENDITURE			
	Programme Expenses			
(a)	Revenue Expenses	**12**	4,50,11,036	7,92,39,626
(b)	Capital Expenditure out of Grants	**4**	28,64,954	40,29,951
(c)	Administrative Expenses	**13**	79,61,609	83,07,651
(d)	Financial Charges	**14**	50,565	62,203
(e)	Depreciation		9,85,648	10,80,119
			5,68,73,812	9,27,19,550
	Surplus/(Deficit) for the Year transferred to General Fund		**45,61,016**	**9,29,304**

Schedules `1' to `14' annexed are an integral part hereof

For Aasraa

Trustee
(Shaila Brijnath)

Trustee
(Aditi P Kaur)

Place : Dehra Dun
Date : 25-09-2026

As per our separate report of even date.

VIMAL KISHORE & ASSOCIATES LLP
Chartered Accountants
ICAI Reg No: C400317

VIMAL KISHORE
Partner
Membership No 077942

AASRAA
FCRA
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2026

Particulars	Current Year	Previous Year
1 Capital Fund		
a) General Reserve		
Opening Balance	26,18,433	16,89,129
Add: Prior Period Adjustment trf from Corpus Fund	4,775	-
Add: Surplus from Income & Expenditure Account	45,61,016	9,29,304
	71,84,224	**26,18,433**
2 Corpus Fund		
Opening Balance	1,40,768	1,35,993
Add : Addition during the year	-	-
Interest on Fixed Deposit	-	4,775
Less: Prior Period Adjustment trf to General Reserve	4,775	-
	1,35,993	**1,40,768**
3 Fixed Asset Capital Fund		
Opening Balance	4,67,36,198	4,93,21,815
Add: Addition during the year	28,64,954	40,29,951
Add: Transfer from Corpus Fund	-	
Less: Depreciation for the year on funded assets	57,33,928	66,15,568
	4,38,67,223	**4,67,36,198**

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VIMAL KISHORE & ASSOCIATE * CHARTERED ACCOUNTANTS * DEHRADUN

AASRAA
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2026

4 Schedule of Grants

	Name of the Grantor	Opening Balance as on April 01, 2025	Grant Received during the year	Amount spent during the year			Interest Earned for the year/Any other Adjustment	Closing Balance as on March 31, 2026	
		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)	('E)=(A)+(B)-('C)+ (D)
FCRA								-	
1	Action for Support of Deprived Children (ASED)_MLC	(76,535)	76,535	-	-	-	-		-
2	Embassy of Japan in India	3,31,305	-	-	-	-	-	**3,31,305**	
3	The Hans Foundation-USA	-	10,00,000	10,00,000	-	10,00,000	-	-	
4	The Hans Foundation-USA_ Education for All	22,55,393		22,59,059	-	22,59,059	3,666	-	
5	NPT (UK) Ltd.	(24,03,220)	1,44,36,250	1,44,88,719	-	1,44,88,719	-		**24,55,689**
6	Rural India Support (RIST)	7,29,671		7,29,671	-	7,29,671	-	**(0)**	
7	Fundacio Heres	2,45,425		2,45,425	-	2,45,425	-	-	
8	Fundacio Privade Heres	9,018	-	-	-	-	-	**9,018**	
9	Fundacio Privade Heres-Building	-	74,14,050	-	-	-	-	**74,14,050**	
10	Help Alliance	32,08,726	11,47,603	8,63,124	19,54,253	28,17,377	-	**15,38,952**	
11	Global Development Group	(8,82,624)	49,86,943	78,03,624	3,05,300	81,08,924			**40,04,605**
12	Global Development Group - SNC	-	58,06,548	51,31,002	92,101	52,23,103	-	**5,83,445**	
13	Aqua Pearl	42,85,899	-	42,48,596	5,13,300	47,61,896			**4,75,997**
14	The Tides Foundation	-	4,23,750	4,23,750		4,23,750	-	-	
	TOTAL	**77,03,058**	**3,52,91,679**	**3,71,92,970**	**28,64,954**	**4,00,57,923**	**3,666**	**98,76,770**	**69,36,291**
Non -FCRA									
1	Grant-Azim Premji Philanthropic Initiatives Pvt.Ltd	-	1,42,20,000	1,34,59,022	1,60,030	1,36,19,052	2,50,718	**8,51,666**	
2	Lal Family Foundation - Revenue Grant	1,25,00,000	-	1,25,00,000	-	1,25,00,000	-	-	
3	Grant-PWC	-	9,95,580	10,71,824	-	10,71,824	-		**76,244**
4	Grant-Sir Dorabji Tata Trust	-	1,10,00,000	1,68,000	-	1,68,000	-	**1,08,32,000**	
5	Donation- F.C. Sondhi India Pvt. Ltd.	-	4,08,000	4,08,000	-	4,08,000	-	-	
6	Donation-Permaweld Private Limited	-	5,00,000	5,00,000	-	5,00,000	-	-	
7	Donation-Stylex Foundation	-	10,00,000	10,00,000	-	10,00,000	-		-
8	Donation-Tristone Strategic Partner LLP	-	10,00,000	10,00,000	-	10,00,000	-	-	
9	Donation-Tristone Strategic Partner LLP-MCL	-	12,00,000	12,00,000	-	12,00,000	-	-	
10	Grant From Padmini VNA Mechatronics Pvt Ltd	-	90,00,000	89,92,000	8,000	90,00,000	-	-	
11	Padmini VNA Mechatronics Limited-SQEP	-	40,00,000	40,00,000	-	40,00,000	-	-	
12	Grant-Celsia Hotels for Wings	-	12,45,000	10,95,000	1,50,000	12,45,000	-	-	
13	Grant-FLEUR HOTELS LIMITED	-	54,00,000	51,25,000	2,75,000	54,00,000	-	-	
14	Grant-Hans Foundation-Titan Kanya +	-	2,52,54,612	2,52,18,380	90,529	2,53,08,909	54,297	-	
15	Network for Quality Education Foundation	-	20,31,686	34,33,486	5,750	34,39,236	-		**14,07,550**
16	Grant-Oil and Natural Gas Corporation (ONGC)	-	13,23,308	-	13,23,308	13,23,308	-	-	
17	Grant-Shri Kesharia Concrete Products Pvt Ltd	-	5,00,000	5,00,000	-	5,00,000	-	-	
18	Grant-Sud Chemie India Private Limited	-	15,00,000	14,77,500	22,500	15,00,000	-	-	
19	Grant-UJVN Limited	-	8,00,000	8,00,000	-	8,00,000	-	-	
20	CMS Info Systems Limited	12,60,210	3,80,412	14,52,385	-	14,52,385		**1,88,237**	
21	Padmini VNA Mechatronics Pvt Ltd-Dojo	(59,149)	-	-	-	-	59,149		-
22	BOCW Labour Department	(16,29,361)	2,72,492	-	-	-	13,56,869		
23	Celsia Hotels	7,05,000	-	7,05,000	-	7,05,000	-	-	
24	Chief Education Officer Dehradun	5,49,396	27,80,800	25,39,031		25,39,031	-	**7,91,165**	
25	Gyan Jyoti	(3,47,950)	3,47,950	-	-	-	-	-	
26	Hyacinth Hotels	17,30,000	2,11,000	19,41,000	-	19,41,000	-	-	
27	Inovoa Hotels	1,11,000	-	1,11,000	-	1,11,000	-	-	
	TOTAL	**1,48,19,146**	**8,53,70,840**	**8,86,96,628**	**20,35,117**	**9,07,31,745**	**17,21,033**	**1,26,63,068**	**14,83,794**



AASRAA
FCRA
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2026

		Current Year	Previous Year
5	**Sundry Creditors**		
	Shree Consultants	14,509	-
		14,509	-
6	**Current Liabilities**		
	Expenses Payable	29,602	25,132
		29,602	**25,132**
7	**Property, Plant and Equipment**	*(detailed Fixed Assets Schedule with Depreciation provided separately)*	
	Land	54,54,154	54,54,154
	Building	2,51,27,598	2,79,19,553
	Vehicle	73,69,265	86,69,724
	Office Equipments	53,46,792	44,43,576
	Other Equipments	22,32,972	24,95,686
	Computer & Peripherals	19,32,546	23,05,811
	Furniture & Fixtures	19,88,439	17,23,404
	Electrical Equipments	92,550	1,08,882
	Intangible Assets	9,451	12,601
		4,95,53,768	5,31,33,391
8	**Investments**		
	Fixed Deposits funded by Corpus Fund		
	Fixed Deposits with Kotak Mahindra Bank	1,48,354	1,40,768
	Other Fixed Deposits		
	Fixed Deposits with Kotak Mahindra Bank	27,68,963	10,35,781
		29,17,317	11,76,549
9	**Cash and Bank Balances**		
	Balance in Bank Accounts maintained with Scheduled Banks	14,99,008	23,25,645
		14,99,008	23,25,645
10	**Other Current Assets**		
	Stock of Consumables	-	-
	Accrued Interest on Investment	39,707	10,539
	Grant Recoverable	69,36,291	33,62,379
	Advances	11,281	26,568
	Prepaid Expenses	71,634	4,43,818
		70,58,912	38,43,304

AASRAA
(FCRA)
161/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2026

7 Particulars	Opening Balance	Addition during the year	Deletion during the year	WDV as on 31-03-2026 before depreciation	Rate	Dep for the year	WDV as on 31-03-2026 after depreciation
Acquired out of grants							
Land	54,54,154	-	-	54,54,154	-	-	54,54,154
Work in Progress	-	-	-	-	-	-	-
Building	2,47,79,278	-	-	2,47,79,278	10%	24,77,928	2,23,01,351
Computer & Peripherals	19,39,100	6,40,100	-	25,79,200	40%	10,31,680	15,47,520
Office Equipments	33,30,560	18,46,768	-	51,77,328	15%	7,76,599	44,00,729
Other Equipments	24,24,548	1,31,340	-	25,55,888	15%	3,83,383	21,72,504
Vehicles	74,80,307	-	-	74,80,307	15%	11,22,046	63,58,261
Furniture & Fixture	13,29,224	2,46,745	-	15,75,969	10%	-57,708	16,33,677
(III)	**4,67,37,171**	**28,64,953**	**-**	**4,96,02,124**		**57,33,928**	**4,38,68,196**
Acquired out of own funds							
Building	31,40,275	-	-	31,40,275	10%	3,14,028	28,26,248
Computer & Peripherals	3,66,711	2,75,000	-	6,41,711	40%	2,56,684	3,85,026
Electrical Equipments	1,08,882	-	-	1,08,882	15%	16,332	92,550
Furniture & Fixture	3,94,181	-	-	3,94,181	10%	39,418	3,54,763
Office Equipments	11,13,016	-	-	11,13,016	15%	1,66,952	9,46,063
Other Equipment	71,139	-	-	71,139	15%	10,671	60,468
Intangible Assets	12,601	-	-	12,601	25%	3,150	9,451
Vehicles	11,89,417	-	-	11,89,417	15%	1,78,412	10,11,004
(IV)	**63,96,220**	**2,75,000**	**-**	**66,71,220**		**9,85,648**	**56,85,572**
Total (B) = (III)+(IV)	**5,31,33,390**	**31,39,953**	**-**	**5,62,73,344**		**67,19,576**	**4,95,53,768**
Total (A) +(B)	**7,22,13,752**	**54,74,216**	**-**	**7,76,87,968**		**1,00,52,047**	**6,76,35,921**

VIMAL KISHORE & ASSOCIATES DEHRADUN CHARTERED ACCOUNTANTS

AASRAA
FCRA
119/1, VASANT VIHAR, DEHRA DUN - 248 006
Schedules to Accounts for the year ended on March 31, 2026

	Current Year	Previous Year
11 Interest Income		
Interest on Fixed Deposits	2,14,972	2,48,255
Interest on Saving bank accounts	1,52,759	89,876
Interest On Income Tax Refund	-	-
	3,67,731	3,38,131
12 Programme Expenses		
Compensation of Resource Persons	3,14,60,446	4,71,88,592
Students Welfare	69,89,646	1,93,50,902
Children Shelter Expenses	39,97,173	77,64,979
Other Programme Expenses	25,63,771	49,35,153
	4,50,11,036	7,92,39,626
13 Administrative Expenses		
Compensation of Administrative Staff	76,51,707	76,34,437
Legal and Professional Expenses	-	16,000
Other Administrative Expenses	3,09,902	6,57,214
	79,61,609	83,07,651
14 Financial Charges		
Bank Charges	50,565	62,203
	50,565	62,203

VIMAL KISHORE & ASSOCIATES * CHARTERED ACCOUNTANTS * DEHRADUN

AASRAA
119/1, VASANT VIHAR
DEHRADUN, UTTARAKHAND

Schedules to Accounts for the year ended March 31, 2026

15. Notes to Accounts

Trust Information

The AASRAA was created on March 12th, 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.

VIMAL KISHORE & ASSOCIATES
CHARTERED ACCOUNTANTS
DEHRADUN

AASRAA
119/1, VASANT VIHAR
DEHRADUN, UTTARAKHAND

Schedules to Accounts for the year ended March 31, 2026

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

