Acknowledgement Number:615968161250926 **Date of filing : 25-Sep-2026**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2026-27

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	615968161250926

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	1,45,479
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 1,45,480
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 SHAILA BRIJNATH in the capacity of Others having PAN ATMPB5017B from IP address 136.185.38.249 on 25-Sep-2026 21:24:49 DSC Sl.No & Issuer 6601773 & 541632660091334563OCN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated Barcode/QR Code

AACTA5133A07615968161250926 6f9d865f34a67265601bda8b8ba0186a183912c0

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF ASSESSEE	**: AASRAA**		
PAN	**: AACTA5133A**		
OFFICE ADDRESS	: 119/1, PHASE 2, VASANT VIHAR, DEHRADUN, UTTARAKHAND-248001		
STATUS	: AOP/BOI	ASSESSMENT YEAR	: 2026 - 2027
SUB-STATUS	: PUBLIC CHARITABLE TRUST		
REG. NO. U/S 12A/12AA	: AACTA5133AE20214		
CLAIMING EXEMPTION UNDER	: Section 11		
WARD NO	:	FINANCIAL YEAR	: 2025 - 2026
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 : 25/09/2026 & NO. : 615968161250926)		

COMPUTATION OF TOTAL INCOME

INCOME NOT FORMING PART OF APPLICATION OF INCOME		NIL
VOLUNTARY CONTRIBUTIONS AND ANONYMOUS DONATIONS TAXABLE U/S 115BBC (OTHER THAN CORPUS)	16,22,43,160	
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	39,49,764	
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	
INCOME BEFORE APPLICATION OF INCOME	16,61,92,924	
LESS : APPLICATION OF INCOME		
AMOUNT APPLIED DURING THE PREVIOUS YEAR (EXCLUDING APPLICATION FROM BORROWED FUND, DEEMED APPLICATION, PREVIOUS YEAR ACCUMULATION UPTO 15%)	16,61,92,924	NIL
GROSS TOTAL INCOME		NIL
TOTAL INCOME		NIL

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. NIL		NIL
LESS TAX DEDUCTED AT SOURCE		
SECTION 194A: OTHER INTEREST	1,45,479	1,45,479
		-1,45,479
REFUNDABLE		(1,45,479)
TAX REFUNDABLE ROUNDED OFF U/S 288B		(1,45,480)

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF AASRAA
119/1, VASANT VIHAR, DEHRADUN, UTTARKAHAND -248006

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of AASRAA ("the Trust"), which comprise of the Balance Sheet as at March 31, 2026, 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, 2026 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

VIMAL KISHORE
Partner
Membership# 077942

Place: Dehradun
Date : 25/09/2026

UDIN- 26077942VFVVIX9145

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

	Particular	Sch	Non FCRA	FCRA	Total Amount	Previous Year
I.	**SOURCES OF FUNDS**					
1	**NPO Funds**					
(a)	Capital Fund	**1**	1,47,08,042	71,84,224	2,18,92,266	1,77,85,649
(b)	Corpus Fund	**2**	68,55,651	1,35,993	69,91,644	72,00,967
(c)	Fixed Asset Capital Fund	**3**	1,34,00,858	4,38,67,223	5,72,68,082	6,05,64,813
(d)	Grants pending utilization	**4**	1,26,63,068	98,76,770	2,25,39,839	2,79,21,042
2	**Current Liabilities**					
(a)	Sundry Creditors	**5**	-	14,509	14,509	-
(b)	Other Current Liabilities	**6**	45,12,964	29,602	45,42,566	2,24,365
	TOTAL		**5,21,40,584**	**6,11,08,321**	**11,32,48,905**	**11,36,96,836**
II.	**APPLICATION OF FUNDS**					
1	**Non-current assets**					
(a)	**Property, Plant and Equipment and Intangible assets**					
	Property, Plant and Equipment	**7**	1,80,82,153	4,95,53,768	6,76,35,921	7,22,13,752
2	**Current Assets**					
(a)	Investments	**8**	2,15,06,249	29,17,317	2,44,23,566	99,63,562
(b)	Cash and Bank Balances	**9**	1,00,04,366	14,99,008	1,15,03,374	2,46,49,537
(c)	Security Deposits		2,30,300	33,000	2,63,300	2,67,420
(d)	Prepaid Taxes		1,97,849	46,316	2,44,165	2,48,113
(e)	Other Current Assets	**10**	21,19,667	70,58,912	91,78,579	63,54,452
	TOTAL		**5,21,40,584**	**6,11,08,321**	**11,32,48,905**	**11,36,96,836**

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

UDIN- 26077942VFVVIX9145

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

	Particulars	Non FCRA	FCRA	Amount	Previous Year
1	**Capital Fund**				
a)	**General Reserve**				
	Opening Balance	1,51,67,216	26,18,433	1,77,85,649	97,41,647
	Add: Prior Period Adjustment trf from Corpus Fund	2,04,548	4,775	2,09,323	-
	Add: Surplus from Income & Expenditure Account	(6,63,722)	45,61,016	38,97,294	80,44,002
		1,47,08,042	**71,84,224**	**2,18,92,266**	**1,77,85,649**
2	**Corpus Fund**				
	Opening Balance	70,60,199	1,40,768	72,00,967	69,91,644
	Add : Addition during the year	-	-	-	-
	Interest on Fixed Deposit	-	-	-	2,09,323
	Less: Prior Period Adjustment trf to General Reserve	2,04,548	4,775	2,09,323	-
		68,55,651	**1,35,993**	**69,91,644**	**72,00,967**
3	**Fixed Asset Capital Fund**				
	Opening Balance	1,38,28,615	4,67,36,198	6,05,64,813	6,41,62,139
	Add: Addition during the year	20,35,117	28,64,954	49,00,071	55,44,069
	Add: Transfer from Corpus Fund	-	-	-	-
	Less: Depreciation for the year on funded assets	24,62,874	57,33,928	81,96,802	91,41,395
		1,34,00,858	**4,38,67,223**	**5,72,68,082**	**6,05,64,813**

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VIMAL KISHORE & ASSOCIATES
CHARTERED ACCOUNTANTS

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

	Particulars	Sch	Non FCRA	FCRA	Total Amount	Previous Year
	INCOME					
(a)	Grants Recognised	**4**	9,07,31,745	4,00,57,923	13,07,89,668	13,54,49,870
(b)	Donations		2,05,71,468	2,10,09,173	4,15,80,641	3,26,38,506
(c)	Interest Income	**11**	12,94,268	3,67,731	16,62,000	12,33,423
(d)	Other Income		22,87,764	-	22,87,764	21,23,243
			11,48,85,245	6,14,34,827	17,63,20,073	17,14,45,042
	EXPENDITURE					
	Programme Expenses					
(a)	Revenue Expenses	**12**	10,29,07,637	4,50,11,036	14,79,18,673	13,93,33,407
(b)	Capital Expenditure out of Grants	**4**	20,35,117	28,64,954	49,00,071	55,44,069
(c)	Administrative Expenses	**13**	97,32,135	79,61,609	1,76,93,744	1,64,99,555
(d)	Financial Charges	**14**	4,482	50,565	55,047	64,254
(e)	Depreciation		8,69,597	9,85,648	18,55,245	19,59,756
			11,55,48,967	5,68,73,812	17,24,22,779	16,34,01,041
	Surplus/(Deficit) for the Year transferred to General Fund		**(6,63,722)**	**45,61,016**	**38,97,294**	**80,44,002**

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

For Aasraa

Trustee
(Shaila Brijnath)

Trustee
(Aditi P Kaur)

As per our separate report of even date.

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

VIMAL KISHORE
Partner
Membership No 077942

Place : Dehra Dun
Date : 25-09-2026

UDIN- 26077942VFVVIX9145

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

		Non FCRA	FCRA	Amount	Previous Year
5	**Sundry Creditors**				
	Shree Consultants	-	14,509	14,509	-
		-	14,509	14,509	-
6	**Current Liabilities**				
	Expenses Payable	2,44,065	29,602	2,73,667	1,62,765
	Provision for Gratuity A/c	42,68,899	-	42,68,899	-
	Statutory Dues Payable	-	-	-	-
	Other Current Liabilities	-	-	-	61,600
		45,12,964	29,602	45,42,566	2,24,365
7	**Property, Plant and Equipment**	*(detailed Fixed Assets Schedule with Depreciation provided separately)*			
	Land	-	54,54,154	54,54,154	54,54,154
	Building	66,92,003	2,51,27,598	3,18,19,601	3,53,55,112
	Work-in-Progress	28,586	-	28,586	-
	Vehicle	22,62,152	73,69,265	96,31,417	1,00,07,771
	Office Equipments	10,17,429	53,46,792	63,64,222	54,79,262
	Other Equipments	42,28,223	22,32,972	64,61,195	74,10,966
	Computer & Peripherals	13,35,887	19,32,546	32,68,433	39,73,558
	Mobile Phones	4,82,973	-	4,82,973	5,68,204
	Furniture & Fixtures	19,04,004	19,88,439	38,92,443	37,20,494
	Medical Equipment FACF	3,835	-	3,835	4,512
	Library Books	1,09,203	-	1,09,203	97,227
	Plant & Machinery	17,859	-	17,859	21,010
	Electrical Equipments	-	92,550	92,550	1,08,882
	Intangible Assets	-	9,451	9,451	12,601
		1,80,82,153	4,95,53,768	6,76,35,921	7,22,13,752
8	**Investments**				
	Fixed Deposits funded by Corpus Fund				
	Fixed Deposits with Kotak Mahindra Bank	65,66,799	1,48,354	67,15,153	63,00,967
	Fixed Deposits with IDBI Bank	10,23,209	-	10,23,209	9,00,000
	Other Fixed Deposits				
	Fixed Deposits with Kotak Mahindra Bank	71,82,547	27,68,963	99,51,510	11,04,905
	Fixed Deposits with HDFC Bank	67,33,694	-	67,33,694	
	Fixed Deposits with IDBI Bank	-	-	-	16,57,690
		2,15,06,249	29,17,317	2,44,23,566	99,63,562
9	**Cash and Bank Balances**				
	Balance in Bank Accounts maintained with Scheduled Banks	1,00,04,366	14,99,008	1,15,03,374	2,46,49,537
		1,00,04,366	14,99,008	1,15,03,374	2,46,49,537
10	**Other Current Assets**				
	Stock of Consumables	1,93,338	-	1,93,338	1,20,645
	Accrued Interest on Investment	1,55,468	39,707	1,95,175	1,18,934
	Grant Recoverable	14,83,794	69,36,291	84,20,085	53,98,839
	Advances	20,318	11,281	31,599	2,07,433
	Prepaid Expenses	2,66,749	71,634	3,38,383	5,08,601
		21,19,667	70,58,912	91,78,579	63,54,452

VIMAL KISHORE & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
DUN

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

	Non FCRA	FCRA	Amount	Previous Year
11 Interest Income				
Interest on Fixed Deposits	10,76,670	2,14,972	12,91,642	10,52,957
Interest on Saving bank accounts	2,09,384	1,52,759	3,62,143	1,70,776
Interest On Income Tax Refund	8,215	-	8,215	9,691
	12,94,268	3,67,731	16,62,000	12,33,423
12 Programme Expenses				
Compensation of Resource Persons	6,25,57,441	3,14,60,446	9,40,17,887	7,71,45,801
Students Welfare	2,55,99,489	69,89,646	3,25,89,135	3,88,32,129
Children Shelter Expenses	59,86,154	39,97,173	99,83,327	1,27,83,111
Other Programme Expenses	87,64,552	25,63,771	1,13,28,323	1,05,72,366
	10,29,07,637	4,50,11,036	14,79,18,673	13,93,33,407
13 Administrative Expenses				
Compensation of Administrative Staff	78,59,400	76,51,707	1,55,11,107	1,46,85,327
Legal and Professional Expenses	10,31,860	-	10,31,860	7,72,651
Other Administrative Expenses	8,40,875	3,09,902	11,50,777	10,41,577
	97,32,135	79,61,609	1,76,93,744	1,64,99,555
14 Financial Charges				
Bank Charges	4,482	50,565	55,047	64,254
	4,482	50,565	55,047	64,254

VIMAL KISHORE & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
DEHRADUN

AASRAA
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
			Non FCRA				
Acquired out of grants							
Work-in-Progress	-	-	-	-	0%	-	-
Vehicle	10,00,439	13,23,308	-	23,23,747	15%	3,48,562	19,75,185
Office Equipments	1,94,840	19,500	-	2,14,340	15%	32,151	1,82,189
Other Equipments	41,88,994	32,530	-	42,21,524	15%	6,33,229	35,88,296
Mobile Phones	5,68,204	-	-	5,68,204	15%	85,231	4,82,973
Computer & Peripherals	9,83,296	5,35,000	-	15,18,296	40%	6,07,318	9,10,978
Building	59,56,279	-	-	59,56,279	10%	5,95,628	53,60,651
Furniture & Fixtures	8,37,289	40,000	-	8,77,289	10%	87,729	7,89,560
Medical Equipment FACF	2,380	-	-	2,380	15%	357	2,023
Library Books	96,894	84,779	-	1,81,673	40%	72,669	1,09,004
(I)	**1,38,28,615**	**20,35,117**	**-**	**1,58,63,732**		**24,62,874**	**1,34,00,858**
Acquired out of own funds							
Work-in-Progress	-	28,586	-	28,586	0%	-	28,586
Computer & Peripherals	6,84,452	23,730	-	7,08,182	40%	2,83,273	4,24,909
Furniture & Fixture	11,59,801	78,470	-	12,38,271	10%	1,23,827	11,14,444
Medical Equipment	2,132	-	-	2,132	15%	320	1,812
Office Equipments	8,40,846	1,41,790	-	9,82,636	15%	1,47,395	8,35,240
Other Equipments	7,26,285	26,570	-	7,52,855	15%	1,12,928.27	6,39,927
Plant & Machinery	21,010	-	-	21,010	15%	3,152	17,859
Vehicles	3,37,608	-	-	3,37,608	15%	50,641	2,86,967
Building	14,79,280	-	-	14,79,280	10%	1,47,928	13,31,352
Library Books	332	-	-	332	40%	133	199
(II)	**52,51,745**	**2,99,146**	**-**	**55,50,891**		**8,69,597**	**46,81,295**
Total (A) = (I)+(II)	**1,90,80,362**	**23,34,263**	**-**	**2,14,14,624**		**33,32,471**	**1,80,82,153**

VIMAL KISHORE & ASSOCIATES * CHARTERED ACCOUNTANTS * DEHRADUN

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
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



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
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
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

AASRAA
119/1, VASANT VIHAR
DEHRADUN, UTTARAKHAND

Schedules to Accounts for the year ended March 31, 2026

15. Notes to Accounts

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1. ***Basis of Accounting***

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   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.

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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

