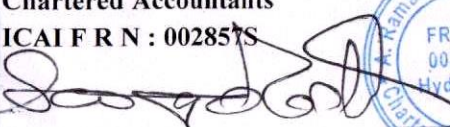

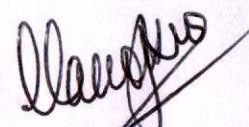



**NAANDI FOUNDATION**  
**FCRA Funds Related**  
**FCRA Balance Sheet as at 31-March-2025**

				<i>In Rupees</i>			
Liabilities	Sch	Amount	Amount	Assets	Sch	Amount	Amount
<b><u>Funds Employed</u></b>				<b><u>Fixed Assets</u></b>			
Restricted Funds	1		3,99,41,245	- Gross Block	6	2,74,74,628	
Deferred Income	2		51,41,636	- Less Accumulated Depreciation		2,23,32,973	
				- Net Block			51,41,655
<b><u>Reserves and Surplus</u></b>							
Opening Balance		21,107					
Surplus/(deficit) for the year		(9,82,458)	(9,61,352)				
<b><u>Current Liabilities and Provisions</u></b>				<b><u>Current Assets, Loans and Advances</u></b>			
- Sundry Creditors	3	16,08,048		- Advances to Suppliers	7	1,98,101	
- Outstanding Expenses	4	18,75,629		- Loans & Advances	8	52,727	
- Statutory Liabilities	5	17,21,359		- Grant Receivable	9	70,23,673	
- Inter Unit Account - HO		1,36,84,478	1,88,89,513	- Bank Balance	10	5,05,94,887	5,78,69,388
			<b>6,30,11,043</b>				<b>6,30,11,043</b>
As per our report attached							
For M/s A. Ramachandra Rao & Co., Chartered Accountants ICAI FRN : 002857S  P.S.R.V.V. Surya Rao Partner Membership NO. 202367 Date: 22-12-2025 Place: Hyderabad				 <div style="text-align: right;">             For Naandi Foundation                Manoj Kumar              Chief Executive Officer           </div> 			



**NAANDI FOUNDATION**  
FCRA Funds Related  
Schedules to financial statements

*In Rupees*

**1. Restricted Funds\***

Particulars	As at 31-March-2025
Opening Balance	2,40,43,366
Add: Restricted Grant Receipts during the year	11,04,68,335
	<b>13,45,11,701</b>
<b>Less: Transfers Made</b>	
Restricted Grant Income recognised from restricted funds during the year	9,45,70,455
<b>Closing balance</b>	<b>3,99,41,245</b>

\*Restricted funds represent grants received in advance from donors. These funds would be released to income and expenditure account or the deferred income upon fulfillment of conditions stipulated in the agreements with the donors or would be refunded, if unutilized.

**2. Deferred Income\*\***

Particulars	As at 31-March-2025
Opening Balance	97,44,676
Add: Transfer from restricted fund	-
Less: Income recognized	46,03,040
<b>Closing balance</b>	<b>51,41,636</b>

\*\*Deferred income (liability account) is that portion of Restricted funds /Grants received from donors, which were used to create Fixed assets. Later, the amount equivalent to depreciation is transferred from 'Deferred income account' to 'income and expenditure account' over the useful life of asset.

**3. Sundry Creditors**

Particulars	As at 31-March-2025
<b>Safe drinking water Program</b>	
Sundry Creditors	10,10,599
<b>Livelihoods Program</b>	
Sundry Creditors	5,97,449
<b>Total</b>	<b>16,08,048</b>

**4. Outstanding Expenses**

Particulars	As at 31-March-2025
<b>Livelihoods Program</b>	
Village volunteer Honorarium payable	17,21,381
Other Outstanding expenses payable	1,54,248
<b>Total</b>	<b>18,75,629</b>

**5. Statutory Liabilities**

Particulars	As at 31-March-2025
<b>Livelihoods Program</b>	
TDS payable	17,19,514
<b>Safe drinking water Program</b>	
TDS payable	1,845
<b>Total</b>	<b>17,21,359</b>

**7. Advances to Suppliers**

Particulars	As at 31-March-2025
<b>Livelihoods Program</b>	
Advances to Suppliers	1,98,101
<b>Total</b>	<b>1,98,101</b>



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## 6. Fixed assets

Description	Gross block				Depreciation				Net block	
	As at 31 March, 2024	Additions	Deletions	As at 31 March, 2025	Up to 31 March, 2024	for the year	On deletions	Up to 31 March, 2025	As at 31 March 2025	As at 31 March 2024
<b>(i) Owned, tangible assets</b>										
Buildings	31,75,836	-	-	<b>31,75,836</b>	7,88,066	51,766	-	8,39,832	23,36,004	23,87,770
Furniture and fixtures	-	-	-	-	-	-	-	-	-	-
Plant and machinery	8,94,639	-	-	<b>8,94,639</b>	4,74,257	42,495	-	5,16,752	3,77,887	4,20,382
Medical equipment	-	-	-	-	-	-	-	-	-	-
*Office equipment	1,65,651	-	33,548	<b>1,32,103</b>	88,032	10,248	16,311	81,969	50,134	77,619
Electrical installations	12,250	-	-	<b>12,250</b>	5,145	775	-	5,920	6,330	7,105
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
*Computer equipment	2,09,08,095	-	14,52,725	<b>1,94,55,370</b>	1,55,81,522	42,12,792	14,50,580	1,83,43,734	11,11,636	53,26,573
Vehicles	38,04,430	-	-	<b>38,04,430</b>	22,79,187	2,65,579	-	25,44,766	12,59,664	15,25,243
<b>Sub total (A)</b>	<b>2,89,60,901</b>	-	<b>14,86,273</b>	<b>2,74,74,628</b>	<b>1,92,16,209</b>	<b>45,83,655</b>	<b>14,66,891</b>	<b>2,23,32,973</b>	<b>51,41,655</b>	<b>97,44,692</b>
<b>Previous year (A)</b>	<b>2,69,61,090</b>	<b>19,99,805</b>	-	<b>2,89,60,895</b>	<b>1,44,36,532</b>	<b>47,79,670</b>	-	<b>1,92,16,202</b>	<b>97,44,693</b>	<b>1,25,24,558</b>

Note:

\*Deletion of assets comprise office equipment Rs.33,548/- and computer equipment of Rs.14,52,725/- as they became obsolete and not usable. They have been discarded as e-waste and charged off in books of account





**8. Loans and Advances**

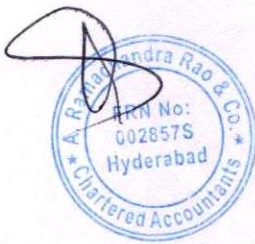
Particulars	As at 31-March-2025
<b>Livelihoods Program</b>	
Advances for Expenses	52,727
<b>Total</b>	<b>52,727</b>

**9. Grant Receivable**

Particulars	As at 31-March-2025
<b>a) Out standing for a Period exceeding six months</b>	
SDWP Program - Sony Pictures Network Private Limited	9,71,601
<b>b) Others</b>	
Livelihoods Program - Livelihoods Fund	70,23,673
	<b>79,95,274</b>
Less: Provision for doubtful Grant Receivables	9,71,601
<b>Total</b>	<b>70,23,673</b>

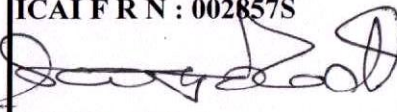


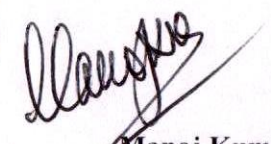
**10. Bank Balances**

Particulars	As at 31-March-2025
FCRA Designated Account (SBI, New Delhi)	1,06,44,639
FC Utilisation Accounts (PNB, Hyderabad)	3,79,45,350
FC Utilisation Account (RBL, Hyderabad)	20,04,898
<b>Total</b>	<b>5,05,94,887</b>



**NAANDI FOUNDATION**  
**FCRA Funds Related**  
**Income and Expenditure Statement for the year ended 31-March-2025**

*In Rupees*

Expenditure	Sch	Amount	Income	Sch	Amount
To Programme Expenditure	13	8,75,16,510	By Restricted Grant Income	11	10,15,94,129
To Administration and General Expenditure	14	1,50,79,459	By Income Recognised From Deferred Income	12	46,03,040
To Depreciation		45,83,658			
Surplus/(deficit) for the year		(9,82,458)			
<b>Total</b>		<b>10,61,97,169</b>	<b>Total</b>		<b>10,61,97,169</b>
As per our report attached					
<p>For M/s A. Ramachandra Rao &amp; Co.,  Chartered Accountants  ICAI F R N : 002857S</p>   <p>P.S.R.V.V. Surya Rao  Partner  Membership NO. 202367  Date: 22-12-2025  Place: Hyderabad</p>			<p>For Naandi Foundation</p>   <p>Manoj Kumar  Chief Executive Officer</p>		



In Rupees

11. Restricted Grant Income

Particulars	For the year ended 31-March-2025
<b>Livelihoods Program</b>	
Opening restricted fund recognised as grant income	1,60,22,161
Grant income recognised from current year restricted fund receipts	6,40,66,584
Grant Income recognised through Grant Receivable	70,23,673
<b>Total - A</b>	<b>8,71,12,418</b>
<b>Education Program</b>	
Opening restricted fund recognised as grant income	-
Grant income recognised from current year restricted fund receipts	1,42,03,910
<b>Total - B</b>	<b>1,42,03,910</b>
<b>Safe drinking water Program</b>	
Opening restricted fund recognised as grant income	-
Grant income recognised from current year restricted fund receipts	2,77,801
<b>Total - C</b>	<b>2,77,801</b>
<b>Total - (A+B+C)</b>	<b>10,15,94,129</b>

12. Income Recognised from Deferred Income

Particulars	For the year ended 31-March-2025
Income recognised from deferred Income -Livelihoods Program	2,08,819
Income recognised from deferred Income- Education Program	43,89,705
Income recognised from deferred Income - Safe drinking water Program	4,516
<b>Total</b>	<b>46,03,040</b>

13. Program Expenditure

Particulars	For the year ended 31-March-2025
Saplings, compost, Farm related inputs, etc	73,42,557
Farmer House hold survey, engagement and Monitoring expenses	2,39,91,934
Nanhi Kali Sports material and event expenses	84,06,646
Sports coach stipend expenses	24,05,236
Safe Drinking Water Project Expenses	2,73,770
Student Skilling expenses, trainers expenses, monitoring and training co-ordinators salaries	4,26,01,155
Agricultural land lease & Program Location Office Rent	24,95,212
<b>Total</b>	<b>8,75,16,510</b>

14. Administration and General Expenditure

Particulars	For the year ended 31-March-2025
Employees Personnel Cost	73,41,195
Travel expenses	31,82,381
Resource Persons & Consultancy Expenses	16,38,000
Office Maintenance	13,16,230
Office and Godown Rent	1,55,326
Postage & Courier Charges	48,195
Bank Charges	43,579
Annual Review Meeting	2,70,000
Vehicle Service and Maintenance	93,570
Loss on Write off of Assets	19,382
Provision for doubtful grants receivable	9,71,601
<b>Total</b>	<b>1,50,79,459</b>



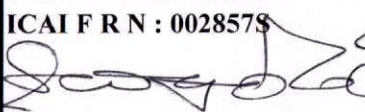



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**NAANDI FOUNDATION**  
**FCRA Funds Related**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-March-2025**

*In Rupees*

Receipts	Sch	Amount	Payments	Sch	Amount
<b><u>To Opening Balance</u></b>					
- Cash Balance			Capital Expenditure	3	-
- Bank Balance	1	3,40,85,063			
To Donations Received	2	11,04,68,335	By Project Expenditure	4	8,10,98,965
			By Administration & General Expenditure	5	1,28,59,546
			<b><u>By Closing Balance</u></b>		
			- Bank Balance	6	5,05,94,887
<b>TOTAL</b>		<b>14,45,53,398</b>	<b>TOTAL</b>		<b>14,45,53,398</b>
<p>As per our report attached</p> <p>For M/s A. Ramachandra Rao &amp; Co.,  Chartered Accountants  ICAI F R N : 0028575</p>   <p>P.S.R.V.V. Surya Rao  Partner  Membership NO. 202367  Date: 22-12-2025  Place: Hyderabad</p>			 <p>For Naandi Foundation</p>  <p>Manoj Kumar  Chief Executive Officer</p>		



**NAANDI FOUNDATION**  
FCRA Funds Related  
Schedules to financial statements

*In Rupees*

**1. Opening Bank Balance**

Particulars	As at 1-April-2024
FCRA Designated Account (SBI, New Delhi)	3,33,85,624
FC Utilisation Accounts (PNB, Hyderabad)	6,75,140
FC Utilisation Account (RBL, Hyderabad)	24,298
<b>Total</b>	<b>3,40,85,063</b>

**2. Donations Received**

Particulars	For the year ended 31-March-2025
Livelihoods Program	9,59,86,624
Education Program	1,42,03,910
Safe Drinking Water Program	2,77,801
<b>Total</b>	<b>11,04,68,335</b>

**3. Capital Expenditure**

Particulars	For the year ended 31-March-2025
	-
<b>Total</b>	<b>-</b>

**4. Program Expenditure**

Particulars	For the year ended 31-March-2025
Saplings, compost, Farm related inputs, etc	62,57,329
Farmer House hold survey, engagement and Monitoring expenses	2,38,86,645
Nanhi Kali Sports material and event expenses	86,41,027
Sports coach stipend expenses	24,47,363
Safe Drinking Water Project Expenses	2,71,925
Student Skilling expenses, trainers expenses, monitoring and training co-ordinators salaries	3,83,32,900
Agricultural land lease & Program Location Office Rent	12,61,776
<b>Total</b>	<b>8,10,98,965</b>

**5. Administration and General Expenditure**

Particulars	For the year ended 31-March-2025
Employees Personnel Cost	71,27,724
Travel expenses	32,71,435
Resource Persons & Consultancy Expenses	10,29,000
Office Maintenance	6,85,057
Office and Godown Rent	1,55,326
Postage & Courier Charges	48,195
Bank Charges	43,933
Annual Review Meeting	2,76,195
Vehicle Service and Maintenance	2,22,681
<b>Total</b>	<b>1,28,59,546</b>

**6. Closing Balances**

Particulars	As at 31-March-2025
FCRA Designated Account (SBI, New Delhi)	1,06,44,639
FC Utilisation Accounts (PNB, Hyderabad)	3,79,45,350
FC Utilisation Account (RBL, Hyderabad)	20,04,898
<b>Total</b>	<b>5,05,94,887</b>



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