

NAANDI FOUNDATION
FCRA Funds Related

In Rupees

Liabilities	Sch	Amount	Amount	Assets	Sch	Amount	Amount
<u>Funds Employed</u>				<u>Fixed Assets</u>			
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
<u>Reserves and Surplus</u>							
Opening Balance		21,107					
Surplus/(deficit) for the year		(9,82,458)	(9,61,352)				
<u>Current Liabilities and Provisions</u>				<u>Current Assets, Loans and Advances</u>			
- 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
			<u>6,30,11,043</u>				<u>6,30,11,043</u>

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
Less: Transfers Made	13,45,11,701
Restricted Grant Income recognised from restricted funds during the year	9,45,70,455
Closing balance	3,99,41,245

*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
Closing balance	51,41,636

**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
Safe drinking water Program	
Sundry Creditors	10,10,599
Livelihoods Program	
Sundry Creditors	5,97,449
Total	16,08,048

4. Outstanding Expenses

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

5. Statutory Liabilities

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

7. Advances to Suppliers

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



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

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

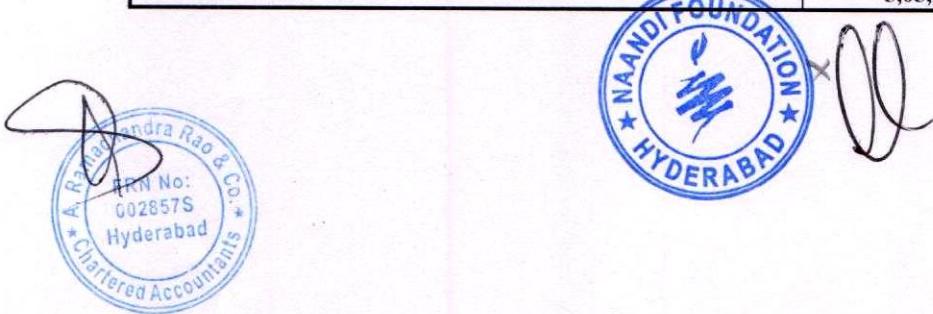
Particulars	As at 31-March-2025
Livelihoods Program	
Advances for Expenses	52,727
Total	52,727

9. Grant Receivable

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

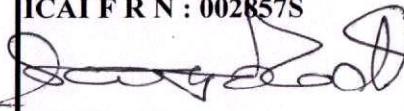
10. Bank Balances

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
Total	5,05,94,887



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)			
Total		10,61,97,169	Total		10,61,97,169
As per our report attached					
For M/s A. Ramachandra Rao & Co., Chartered Accountants ICAI F R N : 002857S   P.S.R.V.V. Surya Rao Partner Membership NO. 202367 Date: 22-12-2025 Place: Hyderabad					
 For Naandi Foundation  Manoj Kumar Chief Executive Officer					

11. Restricted Grant Income

Particulars	For the year ended 31-March-2025
Livelihoods Program	
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
Total - A	8,71,12,418
Education Program	
Opening restricted fund recognised as grant income	-
Grant income recognised from current year restricted fund receipts	1,42,03,910
Total - B	1,42,03,910
Safe drinking water Program	
Opening restricted fund recognised as grant income	-
Grant income recognised from current year restricted fund receipts	2,77,801
Total - C	2,77,801
Total - (A+B+C)	10,15,94,129

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
Total	46,03,040

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
Total	8,75,16,510

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
Total	1,50,79,459



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

In Rupees

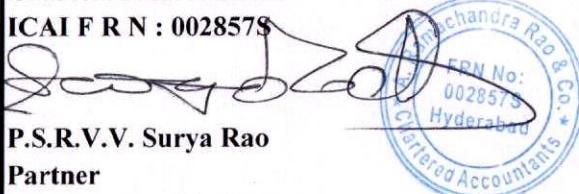
Receipts	Sch	Amount	Payments	Sch	Amount
To Opening Balance					
- Cash Balance			Capital Expenditure	3	-
- Bank Balance	1	3,40,85,063			
To Donations Received	2	11,04,68,335	By Project Expenditure	4	8,10,98,965
			By Administration & General Expenditure	5	1,28,59,546
			By Closing Balance		
			- Bank Balance	6	5,05,94,887
TOTAL		14,45,53,398	TOTAL		14,45,53,398

As per our report attached

For M/s A. Ramachandra Rao & Co.,

Chartered Accountants

ICAI F R N : 002857S



P.S.R.V.V. Surya Rao

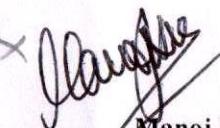
Partner

Membership NO. 202367

Date: 22-12-2025

Place: Hyderabad

For Naandi Foundation

Manoj Kumar
Chief Executive Officer

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
Total	3,40,85,063

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
Total	11,04,68,335

3. Capital Expenditure

Particulars	For the year ended 31-March-2025
Total	-

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
Total	8,10,98,965

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
Total	1,28,59,546

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
Total	5,05,94,887



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