Konar Mustaphi & Associates
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of ANUDIP FOUNDATION FOR SOCIAL WELFARE

Report on the Audit of Foreign Contribution Financial Statements

Opinion

We have audited the accompanying Standalone Foreign Contribution Financial Statements of **ANUDIP FOUNDATION FOR SOCIAL WELFARE (FC Reg. No. 147120891)**, which comprise the Balance Sheet as at March 31, 2026, the Statement of Income and Expenditure, the Statement of Receipts and Payments for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "Foreign Contribution Financial Statements"). These Foreign Contribution Financial Statements have been prepared by the Company's Management in accordance with the basis of preparation described in Note 1 to the Foreign Contribution Financial Statements and give a true and fair view, in conformity with the Indian Accounting Standards prescribed under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and of the surplus for the year ended on that date.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Foreign Contribution Financial Statements are prepared, in all material respects, in accordance with the basis of preparation described in Note 1 to the Foreign Contribution Financial Statements, pursuant to the requirements of the Foreign Contribution (Regulation) Act, 2010 and the Foreign Contribution (Regulation) Rules, 2011, as amended from time to time.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Foreign Contribution Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI), together with the ethical requirements that are relevant to our audit of the Foreign Contribution financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution financial statements.

KONAR MUSTAPHI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN344125E

Management's Responsibility for the Foreign Contribution Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these Foreign Contribution financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Foreign Contribution financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's Foreign Contribution financial reporting process.

Auditor's Responsibilities for the Audit of the Foreign Contribution Financial Statements

Our objectives are to obtain reasonable assurance about whether the Foreign Contribution 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 Foreign Contribution financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Foreign Contribution financial statements of the current period. These matters were addressed in the context of our audit of the Foreign Contribution financial statements, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Other Matter

The Management has also prepared a complete set of consolidated financial statements in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the Act"), read with rule 7 of the Companies (Accounts) Rules, 2014, on which we have issued a separate auditor's report dated 24th June 2026. Our opinion is not modified in respect of this matter.

KONAR MUSTAPHI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN314125E

Report on Other Legal and Regulatory Requirements

1. As required under Rule 17(5) of the Rules and based on the Foreign Contribution Financial Statements for the year ended 31st March 2026, we report that:
   - *(i)* The brought forward foreign contribution at the beginning of the financial year was Rs.3,52,07,836/-;
   - *(ii)* Foreign contribution of Rs.24,21,42,543/- was received by the association during the financial year 2025-26;
     (Note 1: Total foreign contribution received: (a) directly from a foreign source: Rs.15,28,69,446/-; and (b) as transfer from a local source: Rs.8,92,73,097/-.)
   - *(iii)* Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon, amounting to Rs.45,57,768/-, was received by the association during the financial year 2025-26; and
     Sale of scrap materials by the Company during the financial year 2025-26 amounted to Rs.98,398/-. These materials, which were procured out of foreign contribution in an earlier year, had become unusable and were declared as scrap;and
     Income tax refund received by the Company during the financial year 2025-26 was Rs.1,25,550/-, which had been considered separately as interest accrued for this reporting purpose;
   - *(iv)* The balance of unutilised foreign contribution with the association at the end of the financial year 2025-26 was Rs.7,54,13,723/-;
   - *(v)* We certify that the association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
   - *(vi)* The information in this certificate and in the enclosed foreign contribution balance sheet, statement of income and expenditure, and statement of receipts and payments is correct, as checked by us.
   - *(vii)* The association has utilised the foreign contribution received for the purpose(s) for which it is registered/has been granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).
   - *(viii)* We have examined all relevant books and records, and we hereby certify the following activity/project-wise and location-wise details of receipt and utilisation of foreign contribution:

Sl. No.	Name of project /activity	Address/location	Previous balance		Receipt during the year		Utilised		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	DIYA	(refer to Note 4)	3,52,07,836	0	24,32,71,961 (refer to Note 2)	0	20,30,66,074 (refer to Note 3)	0	7,54,13,723	0

(Note 2: Total foreign contribution received, including interest, sale of scrap materials, and income tax refund: Rs.24,69,24,259/-; less: administrative expenses Rs.36,52,298/- = net available for activities/project receipts during the year Rs.24,32,71,961/-.)

(Note 3: Project expenses for welfare activities consist of (a) training centre expenses Rs.5,40,96,740/-; add: (b) manpower cost Rs.14,74,50,959/-; less: (c) payables Rs.11,22,265/-; add: (d) fixed asset additions Rs.26,40,640/- = net utilised Rs.20,30,66,074/-.)

(Note 4: The Company has ongoing foreign contribution activities/projects in the states and UTs listed below, reflecting its wide geographic outreach:)

Gujarat	Haryana	Karnataka	Maharashtra	Tamil Nadu
Telangana	Uttar Pradesh	Assam	Madhya Pradesh	West Bengal
Andhra Pradesh	Jammu and Kashmir	Jharkhand	Delhi	

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN314125E

(ix) We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief, ANUDIP FOUNDATION FOR SOCIAL WELFARE has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

For Konar Mustaphi & Associates
Chartered Accountants
Firm Registration No. 314125E

KONAR MUSTAPHI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN314125E

C.A. S. K. MUSTAPHI
Partner
(Membership No. 051842)

Place: Kolkata
Date: 24th June 2026
UDIN: 26051842RIYGWL6888

ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

CIN : U91900WB2007NPL116269

(Foreign Contributions Only)

BALANCE SHEET AS AT 31st March, 2026

Sl. No.	Particulars	Note No.	MAR '2026		MAR '2025	
			Rs	Rs	Rs	Rs
I.	***EQUITY AND LIABILITIES :***					
(1)	Shareholder's Fund:					
	a) Share Capital		-		-	
	b) Reserve and Surplus	II	5,15,59,537	**5,15,59,537**	4,17,50,659	**4,17,50,659**
(2)	Non-current Liabilities					
	Long-term Borrowings	III	-		-	
	Other Long-term Liabilities	IV	81,62,226	**81,62,226**	23,60,564	**23,60,564**
(3)	Current Liabilities					
	a) Trade Payable	V	19,85,909		37,91,318	
	b) Short-term Borrowings	VI	-		-	
	c) Other Current Liabilities	VII	2,35,91,498	**2,55,77,408**	33,49,820	**71,41,138**
	TOTAL			**8,52,99,171**		**5,12,52,361**
II.	***ASSETS :***					
(1)	Non-current Assets					
	a) Fixed Assets					
	i) Property, Plant and Equipment	VIII-A	6,12,491		8,63,273	
	ii) Intangible Assets (W.I.P.)	VIII-B	58,95,520		32,54,880	
	b) Other Non-current Assets	IX	17,97,000	**83,05,011**	17,97,000	**59,15,153**
(2)	Current Assets					
	a) Receivables	X	-		-	
	b) Cash and Bank Balance	XI	7,54,13,723		3,52,07,836	
	c) Short-term Loans & Advances	XII	15,80,437		7,98,272	
	d) Other Current Assets	XIII	-	**7,69,94,160**	93,31,100	**4,53,37,208**
	Summary of significant accounting policies and the accompanying notes to the Financial Statements form Integral part.	I				
	TOTAL			**8,52,99,171**		**5,12,52,361**

In terms of our report of even date

For **KONAR MUSTAPHI & ASSOCIATES**
Chartered Accountants
FRN: 314125E

(S.K. Mustaphi)
Partner
Membership No 051842
UDIN: 26051842RIYGWL6888
Place: Kolkata
Date: 24th June, 2026

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN314125E

MONISHA BANERJEE
CEO

MANOJ KUMAR SINGH
VP

SUMANTRA BANERJEE
Director
DIN - 00075243

SANJEEV KUMAR AGARWAL
Director
DIN - 10648289

ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

CIN : U91900WB2007NPL116269

(Foreign Contributions Only)

STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD ENDED 31st March, 2026

Sl No.	Particulars	Note No.	MAR '2026 Rs	MAR '2025 Rs
	INCOME			
1	Grant Income	XIV	21,19,69,459	12,53,77,286
2	Donation Received	XIV	53,84,960	16,38,998
3	Other Income	XV	48,21,189	52,15,361
	Total Income		**22,21,75,608**	**13,22,31,646**
	EXPENDITURE			
1	Employee Benefit Expenses	XVI	15,67,87,828	7,37,71,328
2	Depreciation	VIII	2,50,195	3,82,956
3	Other Expenses :			
	- Administrative Expenses	XVII	36,52,298	41,98,634
	- Training Centre Expenses	XVIII	5,16,75,822	4,11,47,825
	Total Expenditure		**21,23,66,143**	**11,95,00,743**
	Excess of Income over Expenditure being Surplus		**98,09,466**	**1,27,30,903**
	Summary of significant accounting policies and the accompanying notes to the Financial Statements form Integral part.	I		

In terms of our report of even date

For **KONAR MUSTAPHI & ASSOCIATES**

Chartered Accountants

FRN: 314125E

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN314125E

(S.K. Mustaphi)
Partner
Membership No 051842
UDIN: 26051842RIYGWL6888
Place: Kolkata
Date: 24th June, 2026

MONISHA BANERJEE
CEO

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ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

CIN : U91900WB2007NPL116269

(Foreign Contributions Only)

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED ON 31st March, 2026			
	Note No.	**Amount (Rs.)**	**Amount (Rs.)**
Bank Balance		*16,41,235*	
Cash-in-Hand		*10,047*	
Fixed Deposits		*3,35,56,554*	
Opening Balance	**XI**		***3,52,07,836***
Receipts:			
Foreign Contribution Received :-			
Directly from a foreign source	XXVIII	*15,28,69,446*	
As Transferred from Local source	XXVIII	*8,92,73,097*	24,21,42,543
Other Income Received :-			
Interest Income	XXIX	*45,57,768*	
Sale of Scrap Materials	XXIX	*98,398*	
Income Tax Refund	XXIX	*1,25,550*	47,81,716
Total Receipts			***24,69,24,259***
Payments:			
Project Expenses :-			
Employee Benefit Expenses	XXX	*14,74,50,959*	
Training Centre Expenses	XXXI	*5,40,96,740*	
Change of Net Current Assets	XXXII	*(11,22,265)*	20,04,25,434
Administrative Expenses :-	XXXIII		36,52,298
Fixed Assets Addition :-	XXXIV		26,40,640
Total Payments			***20,67,18,372***
Bank Balance		2,94,96,125	
Cash-in-Hand		*8,152*	
Fixed Deposits		*4,59,09,446*	
Closing Balance	**XI**		**7,54,13,723**

In terms of our report of even date attached

For **KONAR MUSTAPHI & ASSOCIATES**

Chartered **A**ccountants

FRN: 314125E

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN314125E

(S.K. Mustaphi)

Partner

Membership No 051842

UDIN: 26051842RIYGWL6888

Place: Kolkata

Date: 24th June, 2026

MONISHA BANERJEE

CEO

MANOJ KUMAR SINGH

VP

SUMANTRA BANERJEE

Director

DIN - 00075243

SANJEEV KUMAR AGARWAL

Director

DIN - 10648289

Anudip Foundation for Social Welfare
(Foreign Contributions Only)

Notes to Standalone financial statements as at and for the year ended 31st March 2026.

Note I :

Summary of significant accounting policies

1. Corporate Information

Anudip Foundation for Social Welfare (the "Company") is registered under Section 8 of Companies Act, 2013 (previously section 25 of Companies Act, 1956) bearing Company Identification Number – U91900WB2007NPL116269 and registered under section 12A of the Income Tax Act 1961 and registered under the Foreign Contribution (Regulation) Act, 2010. The Company is primarily engaged in providing skill development training to create enhanced livelihood for marginalized poor and deprived Section of the society.

2. Basis of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). The Company has prepared these financial statements to comply, in all material aspect, with the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with paragraph 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared under the historical cost convention on accrual basis. The accounting policies applied by the Company are consistent with those followed in the previous year.

3. Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based upon the management's knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets and liabilities in future periods.

4. Corpus Fund:

Transfer to corpus fund is not considered separately in Standalone Foreign Contribution Financial Statements as it is a part of the Consolidated Financial Statements.
This transfer is considered at Consolidated Financial Statements per policy of the company.

5. Tangible Fixed Assets

Tangible Fixed Assets are stated at cost of acquisition less accumulated depreciation and impairment loss, if any . The cost of acquisition comprises purchase price inclusive of duties, taxes, directly attributable incidental expenses, erection /commissioning expenses, cost up to the date the asset is ready for its intended use.

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN314125E

Capital work in progress is stated at amounts spent up to the date of the Financial Statement. Assets purchased out of grants received has been shown as Project Expenses and are not capitalized.

6. Property, Plant and Equipment Fixed Assets

6.1 Property, Plant and Equipment assets are carried at cost of acquisition less accumulated depreciation/amortization and impairment losses, if any. The cost of acquisition comprises of purchase price inclusive of all duties and taxes etc.

6.2 The development cost of internally generated proprietary software is accounted in accordance with Accounting Standard (As 26) "Intangible Assets" issued by the Institute of Chartered Accountants of India. All related revenue expenditure incurred on original and planned investment undertaken with the prospect of gaining an intellectual property right is considered under "Intangible Asset under Development" up to the time when it is possible to demonstrate probable future benefits. Subsequently, the same is capitalized as an Intangible Asset on completion of the project and are amortized over the estimated useful life.

7. Depreciation / Amortization

Property, Plant and Equipment
Depreciation is calculated on a Written Down Value Basis using the rates arrived at considering the balance life of assets based on useful life of the assets as prescribed in Schedule – II to the Companies Act, 2013.

Intangible Assets
Intangible Assets are amortized on a Straight-Line basis over the period of its useful life as determined by the management after the same is technically reviewed.

8. Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date to determine if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount which is the greater of the asset's net selling price and value in use. In assessing the value in use, the estimated future cash flows are discounted to their present value using a pre-fixed discount rate that reflects current market assessments of the time value of money and risks specific to the assets.

9. Income Recognition

9.1 Income from operation

Grants received from Grantor(s) pertaining training / placement of specific numbers are recognized on the basis of number of students trained during the period and balance amount is carried over as current liabilities.

Grants received from Grantor(s) for activities spread over a period are recognized as revenue relating to the proportionate amount pertaining to the year and balance amount is carried over and grouped under current liabilities.

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN314125E

9.2 Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding at the rate applicable.

10. **Foreign Currency Transactions**

10.1 Initial Recognition

Foreign currency transactions are recorded in the reporting currency by applying the exchange rate between the reporting currency and foreign currency at the date of transaction.

11. **Employee Benefit**

Liability for employee benefits are recorded as follows:-

11.1 Provident Fund

Provident Fund is a defined contribution scheme. The Company recognizes contribution payable to provident fund scheme as an expenditure on rendering of related service by employees. There are no obligations other than contribution payable.

11.2 Gratuity

Liability for Gratuity benefit is provided in the accounts.

12. Borrowing Cost

All borrowing costs are charged to the Statement of Income and Expenditure.

Additional Regulatory Information

(i) Title deeds of Immovable Property not held in name of the Company

There is no such propriety held in name of the Company.

(ii) Where the Company has revalued its Property, Plant and Equipment,

There is no such propriety held in name of the Company.

(iii) Loans or Advances in the nature of loans which are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or
(b) without specifying any terms or period of repayment

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN314125E

Repayable on demand :

Type of Borrower	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	NIL	NIL
Directors	NIL	NIL
KMPs	NIL	NIL
Related Parties	NIL	NIL

(iv) Capital-Work-in Progress (CWIP)

There is no such Capital-Work-in Progress (CWIP) created in the Company.

(v) Intangible assets under development

(a) For Intangible assets under development, following ageing schedule be given:

Intangible assets under development aging schedule

(Amount in Rs.)

Intangible assets under development	Amount in CWIP for a period of				Total*
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Intangible Assets Under Development : ADWRI	26,40,640	32,54,880	NIL	NIL	58,95,520

*** Total shall tally with the amount of Intangible assets under development in the balance sheet.**

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following **Intangible assets under development completion schedule** shall be given**:

There is no such overdue projects

(vi) Details of Benami Property held

There is no such Benami Property held in name of the Company.

(vii) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following: -

There are no such borrowings from banks or financial institutions related to Foreign Contribution Financial Statements under review.

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN314125E

(viii) Wilful Defaulter*

There is no such Wilful Default cases in name of the Company.

* "wilful defaulter" here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

(ix) Relationship with Struck off Companies

There is no such relationship with struck off companies.

(x) Registration of charges or satisfaction with Registrar of Companies

All such charges with Registrar of Companies registered within the statutory period.

(xi) Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

There are no such layers under Companies (Restriction on number of Layers) Rules, 2017

(xii) Following Ratios to be disclosed:-

	FY 2025-26	FY 2024-25	Explanation
(a) Current Ratio, current assets / current liabilities	**3.01**	**6.35**	**Note-2**
(b) Debt-Equity Ratio,	**N.A.**	**N.A.**	
(c) Debt Service Coverage Ratio,	**N.A.**	**N.A.**	
(d) Return on Equity Ratio,	**N.A.**	**N.A.**	
(e) Inventory turnover ratio,	**N.A.**	**N.A.**	
(f) Trade Receivables turnover ratio,	**N.A.**	**N.A.**	
(g) Trade payables turnover ratio,	**N.A.**	**N.A.**	
(h) Net capital turnover ratio,	**N.A.**	**N.A.**	
(i) Net profit ratio,	**N.A.**	**N.A.**	
(j) Return on Capital employed,	**N.A.**	**N.A.**	
(k) Return on investment.	**N.A.**	**N.A.**	

Note-1 : The Company is a Section 8 company and providing service only, so those ratios which are only applicable to the company have been provided.

Note-2 : The Current ratio has substantially decreased, mainly due to an increase in Other Current Liabilities during the year.

KONAR MUSTAPHI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN314125E

(xiii) Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.

There are no such arrangements during the year.

(xiv) Utilisation of Borrowed funds and share premium : -

The Company has neither availed any borrowed funds or share premium during the year related to Foreign Contribution Financial Statements under review.

(xv) Corporate Social Responsibility (CSR)

The company not yet covered under section 135 of the companies act.

(xvi) Details of Crypto Currency or Virtual Currency

There is no such Crypto Currency or Virtual Currency held in name of the Company.

In terms of our report of even date attached

For **KONAR MUSTAPHI & ASSOCIATES**
Chartered Accountants
FRN: 314125E

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN314125E

(S.K. Mustaphi)
Partner
Membership No 051842
UDIN: 26051842RIYGWL6888
Place: Kolkata
Date: 24th June, 2026

MONISHA BANERJEE
CEO

SUMANTRA BANERJEE
Director
DIN - 00075243

MANOJ KUMAR SINGH
VP

SANJEEV KUMAR AGARWAL
Director
DIN - 10648289

ANUDIP FOUNDATION FOR SOCIAL WELFARE
(A Company incorporated u/s. 8 of the Companies Act ,2013)
CIN : U91900WB2007NPL116269
Notes to the financial statements as at and for the period ended 31st March, 2026

NOTE		(Foreign Contributions Only) MAR '2026 Rs.	MAR '2025 Rs.
II	**Reserve and Surplus:**		
	a) Share Capital	-	-
	Being a Company incorporated u/s. 8 of the Companies Act ,2013 (earlier u/s 25 of the Companies Act ,1956) without share capital, hence share capital is NIL.		
	b) Reserve and Surplus		
	(i) Corpus Fund:-		
	Balance as per last Account	-	-
	Add: Transfer from Surplus during the year	-	-
		-	-
	(ii) Surplus:-		
	Opening-Surplus	4,17,41,474	2,90,10,570
	Surplus for the year	98,09,466	1,27,30,903
		5,15,50,939	4,17,41,474
	Less: Transfer to Corpus Fund	-	-
		5,15,50,939	4,17,41,474
	(iii) Other Reserve:-		
	Assets @ Re.1/- : Reserve Account	8,598	9,185
	Total (i + ii + iii)	**5,15,59,537**	**4,17,50,659**
III	**Long-term Borrowings:**		
	Secured Loans:	-	-
		-	-
IV	**Other Long-term Liabilities:**		
	Liability for Gratuity	81,62,226	23,60,564
		81,62,226	**23,60,564**

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN314125E

ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

CIN : U91900WB2007NPL116269

Notes to the financial statements as at and for the period ended 31st March, 2026

NOTE			(Foreign Contributions Only) MAR '2026 Rs.	MAR '2025 Rs.
V	**Trade Payable**			
	Outstanding from the date of transaction			
	(i) MSME		-	-
	(ii) Others ;	Less than 1 year	19,85,909	37,91,318
	(iii) Disputed dues -- MSME		-	-
	(iv) Disputed dues - Others		-	-
			19,85,909	**37,91,318**
VI	**Short-term Borrowings**			
	Unsecured Loan (Interest free):-		-	-
			-	-
VII	**Other Current Liabilities:**			
	Statutory Dues		26,56,441	11,14,301
	Liabilities for Expenses		54,78,034	22,35,519
	Grant received in advance		1,54,57,023	-
			2,35,91,498	**33,49,820**
IX	**Other Non-current Assets:**			
	Security Deposits for Centre		17,97,000	17,97,000
			17,97,000	**17,97,000**
X	**Receivables:**			
	Undisputed Trade receivables – considered good			
	More than 6 months		-	-
	Less than 6 months		-	-
			-	-

KONAR MUSTAPHI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 314125E

ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

CIN : U91900WB2007NPL116269

Notes to the financial statements as at and for the period ended 31st March, 2026

		(Foreign Contributions Only)	
		MAR '2026	**MAR '2025**
NOTE		**Rs.**	**Rs.**
XI	**Cash and Bank Balance :**		
	Cash in Hand	8,152	10,047
	Bank Balance with Savings Account	2,94,54,438	16,26,316
	Bank Balance with Current Account	41,687	14,919
	Bank Balance Total	2,94,96,125	16,41,235
	Fixed Deposits with Bank	4,59,09,446	3,35,56,554
		7,54,13,723	**3,52,07,836**
XII	**Short Term Loans & Advances:**		
	Advance Recoverable in Cash or in Kind	4,41,201	1,14,895
	Prepaid Expenses	5,40,794	3,79,260
	Balance with Revenue Authorities	5,98,442	3,04,117
		15,80,437	**7,98,272**
XIII	**Other Current Assets**		
	Grant Receivable	-	93,31,100
		-	**93,31,100**

ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A COMPANY INCORPORATED UNDER SECTION 8 OF THE COMPANIES ACT,2013)

(Foreign Contributions Only)

CIN : U91900WB2007NPL116269

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note VIII-A **i) Property, Plant and Equipment**

ITEMS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 1.4.2025	Additions during the year	Adjustments during the year	As on 31.03.2026	Up to 31.03.2025	Depreciation for the year	Adjustments for the year	Up to 31.03.2026	As at 31.03.2026	As at 31.03.2025
Air Conditioner	12,88,508	-	-	12,88,508	12,63,816	11,129	-	12,74,945	**13,563**	**24,692**
Computer & Printer	1,83,64,612	-	-	1,83,64,612	1,83,37,372	17,205	-	1,83,54,577	**10,035**	**27,240**
Furniture & Fixture	56,51,556	-	-	56,51,556	49,21,401	1,89,037	-	51,10,438	**5,41,118**	**7,30,155**
Inverter	21,06,269	-	-	21,06,269	20,50,354	25,201	-	20,75,555	**30,714**	**55,915**
Projector	6,66,488	-	-	6,66,488	6,64,426	1,302	-	6,65,728	**760**	**2,062**
Office Equipment	16,60,185	-	-	16,60,185	16,46,161	6,321	-	16,52,482	**7,703**	**14,024**
Fixed Assets @ Re1/-	9,185	190	777	8,598	-	-	-	-	**8,598**	**9,185**
	2,97,46,803	**190**	**777**	**2,97,46,216**	**2,88,83,530**	**2,50,195**	**-**	**2,91,33,725**	**6,12,491**	**8,63,273**
PREVIOUS YEAR	***2,97,46,870***	***793***	***860***	***2,97,46,803***	***2,85,00,574***	***3,82,956***	***-***	***2,88,83,530***	***8,63,273***	***12,46,296***

Note VIII-B **ii) Intangible Assets (W.I.P.) :-**

ITEMS	GROSS BLOCK				AMORTISATION				NET BLOCK	
	As on 1.4.2025	Additions during the year	Adjustments during the year	As on 31.03.2026	Up to 31.03.2025	Amortisation for the year	Adjustments for the year	Up to 31.03.2026	As at 31.03.2026	As at 31.03.2025
Intangible Assets Under Development : ADWRI	32,54,880	26,40,640	-	58,95,520	-	-	-	-	**58,95,520**	**32,54,880**
	32,54,880	**26,40,640**	**-**	**58,95,520**	**-**	**-**	**-**	**-**	**58,95,520**	**32,54,880**
PREVIOUS YEAR	*-*	***32,54,880***	*-*	***32,54,880***	*-*	*-*	*-*	*-*	***32,54,880***	*-*

Note : The Company has entered into an agreement with Tekdi Technologies Private Limited at an agreed value of Rs. 1,00,00,000 (including 18% GST), for developing a data warehouse to integrate data from the various Technological applications prevailing in the company for an improved MIS system and better control.

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN 314125E

ANUDIP FOUNDATION FOR SOCIAL WELFARE
(A Company incorporated u/s. 8 of the Companies Act ,2013)
CIN : U91900WB2007NPL116269
Notes to the financial statements as at and for the period ended 31st March, 2026

		(Foreign Contributions Only)	
		MAR '2026	MAR '2025
NOTE		Rs.	Rs.
XIV	**Grant & Donation :**		
	Foreign Grant	21,19,69,459	12,53,77,286
	Grant Income :-	**21,19,69,459**	**12,53,77,286**
	Retail Donation for Livelihood	53,84,960	16,38,998
	Donation Received :-	**53,84,960**	**16,38,998**
	Total Grant & Donation :-	**53,84,960**	**16,38,998**
XV	**Other Income :**		
	Interest From Savings Accounts	4,00,193	3,88,921
	Interest on Fixed Deposits	41,44,393	15,96,234
	Interest on Security Deposits Received	-	32,426
	Interest on TDS Refund Received	13,182	-
	Interest Income :-	**45,57,768**	**20,17,581**
	Sale of Scrap Materials	98,398	2,50,492
	Liability no longer required - Written Back (Net)	1,65,023	29,47,288
		48,21,189	**52,15,361**
XVI	**Employee Benefit Expenses :**		
	Salary and Allowances	13,57,07,417	6,68,76,439
	Employer's Contributions to PF & ESIC Incl Admin Charges	67,00,835	34,19,817
	Medical Insurance for Staff	9,20,054	8,13,590
	Staff Incentive	44,23,735	7,62,248
	Gratuity Expenses	61,89,870	(16,28,896)
	Faculty/ Consultant Part Time	28,45,917	35,28,130
		15,67,87,828	**7,37,71,328**

KONAR MUSTAPHI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN314125E

ANUDIP FOUNDATION FOR SOCIAL WELFARE
(A Company incorporated u/s. 8 of the Companies Act ,2013)
CIN : U91900WB2007NPL116269
Notes to the financial statements as at and for the period ended 31st March, 2026

		(Foreign Contributions Only)	
		MAR '2026	MAR '2025
NOTE		Rs.	Rs.
	Other Expenses :-		
XVII	**Administrative Expenses :**		
	Bank Charges	50,755	14,346
	Business Development Expenses	-	30,000
	Car Running & Maintenance Expenses	-	1,500
	Electricity Charges	2,97,529	3,32,133
	General Expenses	1,893	35,137
	Internal Audit Fees & Certification Charges	1,26,260	1,00,300
	Office Administration & Repairing Expenses	1,29,851	1,54,414
	Printing & Stationery Expenses	-	4,062
	Professional & Legal Fees	1,46,580	1,36,580
	Recruitment Expenses	-	30,437
	Office Rent & Maintenance Expenses	21,33,564	20,60,743
	Security Service Charges	1,20,360	1,49,711
	Travelling & Conveyance Expenses	6,45,506	11,49,271
		36,52,298	**41,98,634**
XVIII	**Training Centre Expenses :**		
	Branding Expenses	1,31,426	4,37,112
	Centre Electricity Expenses	7,11,710	5,08,836
	Centre Running Expenses	33,87,338	25,74,967
	Course Administration Expenses	19,08,146	29,62,689
	Mobilisation Expenses	36,46,966	28,32,860
	Placement Cost	12,82,746	9,39,808
	Centre Rent Expenses	1,23,15,417	87,72,360
	Training/ Programme Operating Expenses	2,83,449	-
	Staff Welfare Expenses	12,36,557	6,33,304
	Recruitment Cost	4,06,506	1,46,027
	Technology Cost	97,65,067	8,23,712
	Telephone & Internet Expenses	47,45,145	34,21,427
	Training Equipments & Centre Setup Cost	44,87,059	1,01,54,390
	Travelling Expenses	60,13,087	41,04,835
	Partner Centre Cost	13,55,205	28,35,500
		5,16,75,822	**4,11,47,825**

KONAR MUSTAPHI & ASSOCIATES
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FRN 314125E

ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

CIN : U91900WB2007NPL116269

(Foreign Contributions Only)

Notes to the Financial Statements for the year ended on 31st March,2026

Note: XIX

Based on the information received from the vendors the Company has not come across any vendor who is covered under the Micro, Small and Medium Enterprise Development Act, 2006 and hence disclosure, if any, relating to amount unpaid as at the year end together with interest paid/ payable as required under the said act have not been given.

Note : XX

Foreign Currency Earnings & Expenditures :	Amount in Rs	Amount in Rs
a) Earnings :	2025-26	2024-25
Grant/Donation	15,28,69,446	5,11,96,856
b) Expenditures :	-	14,79,811

Note : XXI

Disclosure on Related Party Transactions as per AS-18 on "Related Party Disclosures" issued by the Institute of Chartered Accountants of India :

Related Parties with whom transactions have taken place during the year :-

Associate Companies and Enterprises in which the Key Management Personnel and its relatives are able to exercise significant control					
Particulars of Transactions during the year :- Nature of Transactions		Controlled / Jointly controlled by Key Management Person		Amount in Rs.	
				2025-26	2024-25
Grant and Donation Received (As second recipient)		ANUDIP FOUNDATION (U.S.A.)		3,95,74,192	50,15,956

Note : XXII

The Company is incorporated under section 8 of the Companies Act 2013 (previously under section 25 of the Companies Act,1956) and is a non profit making company with no share capital. Due to this the various share capital related disclosures and disclosure of Earning per share has not been given

Note : XXIII

The Company is registered under Section 12A of the Income Tax Act,1961,hence no provision for Income Tax has been made.

Note : XXIV

	Amount in (Rs.)	
Payment to Auditor:	FY : 2025-26	FY : 2024-25
FCRA Audit & Certification fees	29,500	29,500
	29,500	**29,500**

Note : XXV

Fixed Assets : As per management decision all the project related fixed assets with remaining useful life has been brought back into the books at value of Re.1/- each for better supervision. These assets were fully charged off during earlier years while accounting for various projects. The total value of such items as mentioned above comes to Rs.8598/- and is included in schedule VIII-A.

Note : XXVI

Gratuity : The gratuity provision has been calculated for employees on proportionate basis irrespective of the conditions of completing 5 years of services. The total liability based on the said assumptions comes to Rs.8162226/- in comparison to previous year's figure Rs.2360564/- thousands as per schedule IV.

Note : XXVII

Previous year's figures have been re-grouped, reclassified wherever necessary to correspond with current year classification / disclosure .

In terms of our report of even date

For **KONAR MUSTAPHI & ASSOCIATES**

Chartered Accountants

FRN: 314125E

KONAR MUSTAPHI & ASSOCIATES CHARTERED ACCOUNTANTS FRN314125E

(S.K. Mustaphi)

Partner

Membership No 051842

UDIN: 26051842RIYGWL6888

Place: Kolkata

Date: 24th June, 2026

MONISHA BANERJEE

CEO

MANOJ KUMAR SINGH

VP

SUMANTRA BANERJEE

Director

DIN - 00075243

SANJEEV KUMAR AGARWAL

Director

DIN - 10648289

ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

CIN : U91900WB2007NPL116269

Notes to the financial statements as at and for the period ended 31st March, 2026

NOTE		(Foreign Contributions Only)	
		Amount (Rs.)	**Amount (Rs.)**
XXVIII	**Foreign Contribution Received :**		
	Directly from a foreign source :-		
	ANUDIP FOUNDATION (U.S.A.)	3,95,74,192	
	AVPN LIMITED	43,42,640	
	CHARITIES AID FOUNDATION AMERICA	16,49,798	
	FIDELITY ASIA PACIFIC FOUNDATION	3,12,27,085	
	MICHAEL AND SUSAN DELL FOUNDATION	7,59,00,449	
	THE UK ONLINE GIVING FOUNDATION	1,75,282	15,28,69,446
	As Transferred from Local source :-		
	JPMORGAN CHASE BANK, N.A., INDIA	7,00,00,000	
	STANDARD CHARTERED BANK	1,92,73,097	8,92,73,097
			24,21,42,543
XXIX	**Other Income Received :-**		
	Interest Income	45,57,768	
	Sale of Scrap Materials	98,398	
	Income Tax Refund (TDS)	1,25,550	47,81,716
			47,81,716
XXX	**Employee Benefit Expenses Paid :**		
	Employee Benefit Expenses as per I&E		15,67,87,828
	Less:- Adjustments :-		
	Liability for Gratuity Opening	23,60,564	
	Liability for Gratuity Closing	(81,62,226)	(58,01,662)
	Incentive Payable Opening	7,62,248	
	Incentive Payable Closing	(42,53,346)	(34,91,098)
	F&F Salary Payable Opening	1,92,817	
	F&F Salary Payable Closing	(2,54,395)	
	FNF Salary Payable Written Off	(1,44,065)	(2,05,643)
	Prepaid for Medical Insurance Payable Opening	(3,79,260)	
	Prepaid for Medical Insurance Payable Closing	5,40,794	1,61,534
			14,74,50,959

KONAR MUSTAPHI & ASSOCIATES
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ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

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Notes to the financial statements as at and for the period ended 31st March, 2026

NOTE		(Foreign Contributions Only) Amount (Rs.)	Amount (Rs.)
XXXI	**Training Centre Expenses Paid :**		
	Training Centre Expenses as per I&E		5,16,75,822
	Less:- Adjustments :-		
	Trade Payable Opening	37,91,318	
	Trade Payable Closing	(19,85,909)	
	Trade Payable Written Off	934	18,06,343
	Other Expenses Payable Opening	12,80,454	
	Other Expenses Payable Closing	(9,70,293)	3,10,161
	Advance Recoverable Opening	(1,14,895)	
	Advance Recoverable Closing	4,41,201	
	Staff Advances Written Off	(21,892)	3,04,414
			5,40,96,740
XXXII	**Change of Net Current Assets :**		
	Statutory Dues Opening	11,14,301	
	Statutory Dues Closing	(26,56,441)	(15,42,140)
	Security Deposits Paid Opening	(17,97,000)	
	Security Deposits Paid Closing	17,97,000	-
	Balance with Revenue Authorities Opening	(3,04,117)	
	Income Tax Refund (TDS)	1,25,550	
	Balance with Revenue Authorities Closing	5,98,442	4,19,875
			(11,22,265)
XXXIII	**Administrative Expenses Paid :**		
	Administrative Expenses as per I&E		36,52,298
	Less:- Adjustments :-		-
			36,52,298
XXXIV	**Fixed Assets Purchased :**		
	Intangible Assets Under Development : ADWRI	26,40,640	26,40,640
			26,40,640

KONAR MUSTAPHI & ASSOCIATES
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