S. Sahoo & Co.
Chartered Accountants

Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

To
The Members of Board
Kiran Society
Kiran Village, Madhopur, P.O. Kuruhan,
Varanasi, Uttar Pradesh- 221011

1. This Report is issued in accordance with the terms of our engagement with **Kiran Society** (the 'Society') Registration no. under the FCRA 136760055.

2. We have audited the accompanying special purpose financial statements of the Society which comprise the Balance Sheet as at 31 March 2026, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2026, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Society pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and notes in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents.This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4. The Management is also responsible for ensuring that the Society complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.

S. Sahoo & Co. CA INDIA FRN: 322952E New Delhi Chartered Accountants

Auditor's Responsibility

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.

6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.

7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in notes to these Foreign Contribution Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Society, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.

8. 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 and Annexure.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31st March 2026 are prepared, in all material respects, in accordance with the basis of accounting described in note to these Foreign Contribution Financial Statements.

Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Society for the purpose of submission with Form 10B of the Income Tax Rules, 1962.



11. The report is addressed to and provided to the Board Members of the Society solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For S. Sahoo & Co
Chartered Accountants
FR. No.: 322952E



CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 26057426FBCTCB9723

Place: New Delhi
Date: 25.09.2026

KIRAN SOCIETY

KIRAN VILLAGE, MADHOPUR, P.O. KURUHUAN, VARANASI, UTTAR PRADESH- 221011

Balance Sheet as at 31st March 2026

FCRA Projects

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Reserve Funds		49,313,802.86	48,815,367.95
(b)	Assets Funds		54,658,811.00	56,799,931.00
(c)	Project Funds		2,259,698.65	1,660,653.65
			106,232,312.51	**107,275,952.60**
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities	4	-	-
(d)	Short-term provisions		-	-
			-	-
	Total		**106,232,312.51**	**107,275,952.60**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5	54,658,811.00	56,799,931.00
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	6	29,971,604.00	28,532,730.00
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets	7	328,791.00	328,791.00
			84,959,206.00	85,661,452.00
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	8	15,204,297.09	21,280,068.18
(e)	Short Term Loans and Advances	9	6,068,809.42	334,432.42
(f)	Other current assets	10	-	-
			21,273,106.51	21,614,500.60
	Total		**106,232,312.51**	**107,275,952.60**
	Brief about the Entity & Summary of significant accounting policie	1&2	-	-

The accompanying notes are an integral part of the financial statements.

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

S. Sahoo & Co. CA INDIA FRN: 322952E New Delhi Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN: 26057426FBCTCB9723

Place: New Delhi
Date: 25.09.2026

For & on behalf :
Kiran Society

Ms. Promila Charan
Joint Secretary

Krishna Kumar Tiwary
Treasurer

KIRAN Society Madhopur, Kurhuan(Post) Varanasi 221011 Ph. No. 7571010009

KIRAN SOCIETY

KIRAN VILLAGE, MADHOPUR, P.O. KURUHUAN, VARANASI, UTTAR PRADESH- 221011

Income and Expenditure for the year ended on 31st March 2026

FCRA Projects

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	**Income**			
(a)	Donations and Grants	11	40,380,720.30	46,652,588.17
(b)	Other Income	12	3,338,050.00	3,333,527.27
II	**Total**		**43,718,770.30**	**49,986,115.44**
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	13	33,102,645.00	36,947,394.00
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	14	9,518,645.39	6,350,418.36
(f)	Depreciation and amortization expense	15	-	-
	Total		**42,621,290.39**	**43,297,812.36**
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		1,097,479.91	6,688,303.08
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		1,097,479.91	6,688,303.08
VII	Extraordinary Items			-
VIII	**Excess of Income over Expenditure for the year (VII-VIII)**		1,097,479.91	6,688,303.08
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		599,045.00	-1,672,771.00
	Balance transferred to General Fund:		498,434.91	8,361,074.08
	Brief about the Entity & Summary of significant accounting policie	1&2	-	-

The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

S. Sahoo & Co. CA INDIA FRN: 322952E New Delhi Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN: 26057426FBCTCB9723

Place: New Delhi
Date 25.09.2026

For & on behalf :
Kiran Society

Ms. Promila Charan
Joint Secretary

Krishna Kumar Tiwary
Treasurer

KIRAN Society Madhopur, Kurhuan(Post) Varanasi 221011 Pin No. 1010009

KIRAN SOCIETY

KIRAN VILLAGE, MADHOPUR, P.O. KURUHUAN, VARANASI, UTTAR PRADESH- 221011

Receipts & Payment Account For The Year Ended 31st March 2026

FCRA Projects

(Amount in INR)

RECEIPTS	Note	31 March 2026	31 March 2025
Opening Balance :			
Cash and Bank Balances		21,280,068.18	13,094,372.10
Fixed Deposits		28,532,730.00	28,091,514.00
Donation & Grants	11	40,380,720.30	46,652,588.17
Other Income	12	2,578,049.00	4,942,346.27
Sale of Vehicle		760,001.00	-
Net Increase/Decrease in CA/CL		-	329,790.00
Total		**93,531,568.00**	**93,110,611.00**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses		29,497,487.00	33,228,382.00
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses		9,126,348.39	5,180,552.36
Fixed Assets Purchased		3,997,455.00	4,888,878.00
Net Decrease/Increase in CA/CL		5,734,377.00	-
Closing Balance			
Cash and Bank Balances		15,204,297.09	21,280,068.18
Investment		29,971,604.00	28,532,730.00
Total		**93,531,568.00**	**93,110,611.00**
Brief about the Entity & Summary of significant accounting policie	1&2	-	-

The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

S. Sahoo & Co. CA INDIA FRN: 322952E New Delhi Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN: 26057426FBCTCB9723

Place: New Delhi
Date 25.09.2026

For & on behalf :
Kiran Society

Ms. Promila Charan
Joint Secretary

Krishna Kumar Tiwary
Treasurer

KIRAN Society Madhopur, Kurhuan(Post) Varanasi 221011 Ph. No. 7571010008

KIRAN SOCIETY

KIRAN VILLAGE, MADHOPUR, P.O. KURUHUAN, VARANASI, UTTAR PRADESH- 221011

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

FCRA Projects *(Amount in INR)*

3 Fund Details	31 March 2026	31 March 2025
A. Unrestricted Funds		
Corpus Fund		
Opening Balance	6,435,800.00	6,435,800.00
Add:- Amount Received During the Year	-	-
	6,435,800.00	6,435,800.00
General Fund		
Opening balance	42,379,567.95	91,694,395.87
Add: Excess of Income Over Expenditure	498,434.91	8,361,074.08
Add: Assets Tranfer from Project Fund Account	-	-
Less: Assets Transfer to Assets Fund	-	-57,675,902.00
	42,878,002.86	42,379,567.95
Assets Funds		
Opening balance	56,799,931.00	-
Add: Trf. From General funds	-	57,675,902.00
Add: Purchased during the year	3,997,455.00	4,888,878.00
Less: Disposed off during the year	760,001.00	-
Less: Depreciation transferred to Assets fund	5,378,574.00	5,764,849.00
	54,658,811.00	56,799,931.00
B. Restricted Funds		
Opening balance	1,660,653.65	3,333,424.65
Add: Amount Received During The Year	3,219,951.00	7,512,747.00
Add: Bank Interest	-	9.00
Less: Amount Utilized During The Year	2,620,906.00	9,185,527.00
	2,259,698.65	1,660,653.650
Total (A+B)	**106,232,312.51**	**107,275,952.60**

4 Other current liabilities	31 March 2026	31 March 2025
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unearned revenue	-	-
(f) EPF Payable	-	-
(g) TDS payable	-	-
(h) Other payables (specify nature)	-	-
Expenses Payable	-	-
Total	-	-

S. Sahoo & Co. CA INDIA FRN: 322952E New Delhi Chartered Accountants

KIRAN Society Madhopur, Kurhuan(Post) Varanasi 221011 Ph. No. 7571010009

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

FCRA Projects *(Amount in INR)*

6	Investments - Non Current	31 March 2026	31 March 2025
	(valued at historical cost unless stated otherwise)		
(a)	Investment property;	-	-
(b)	Investments in equity instruments	-	-
(c)	Investments in preference shares	-	-
(d)	Investments in government or trust securities	-	-
(e)	Investments in debentures or bonds	-	-
(f)	Investments in mutual funds	-	-
(g)	Investments in partnership firms;	-	-
(i)	Other non-current investments (specify nature)	29,971,604.00	28,532,730.00
	Less: Aggregate provision for diminution in value of investments.		
	Total Investments	29,971,604.00	28,532,730.00
	Aggregate cost value as at the end of the year:		
	Investments -Quoted	-	-
	Investments - Unquoted	-	-
	Less: Aggregate provision for diminution in value of investments.	-	-
		-	-
	Aggregate market value as at the end of the year:		
	Investments -Quoted	-	-
	Investments - Unquoted	-	-
	Aggregate Provision for diminution in value of investments.	-	-
		-	-
	Total	**29,971,604.00**	**28,532,730.00**

7	Other non-current assets	31 March 2026	31 March 2025
(a)	Security Deposits	214,791.00	214,791.00
(b)	Others (Live Stock)	3,000.00	3,000.00
(c)	Others (Stamp Papers for Land)	111,000.00	111,000.00
	Total	**328,791.00**	**328,791.00**

8	Cash and Bank Balances	31 March 2026	31 March 2025
A	**Cash and cash equivalents**		
(a)	On current/ Saving accounts		
	State Bank of India, New Delhi A/C No-40106547161	6,703,955.12	10,092,650.44
	Union Bank of India, Flexi Fix A/C No-304002010008741	8,457,470.32	11,164,766.09
	Union Bank of India A/C No-399402010947008	6,431.65	6,266.65
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	36,440.00	16,385.00
	Total	**15,204,297.09**	**21,280,068.18**





FCRA Projects *(Amount in INR)*

9	Short Term Loans and advances	31 March 2026	31 March 2025
(a)	Capital advances	-	
(b)	Loans advances to related Party	-	-
(c)	Other loans and advances (specify nature)	-	-
(i)	Vendor Advance	5,426,500.00	-
(ii)	GST input credit receivable	-	-
(iii)	Security Deposits	-	-
(iv)	Balance with government authorities (TDS Receivable)	642,309.42	334,432.42
(v)	Staff Advances	-	-
(v)	Inter Project Advance	-	-
	Total	6,068,809.42	334,432.42
	Sub-classification:		
	Secured, considered good;	-	-
	Unsecured, considered good;	-	-
	Doubtful	-	-
		-	-
	Total	**6,068,809.42**	**334,432.42**

10	Other current assets	31 March 2026	31 March 2025
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
	Total	-	-

11	Donations and Grants	31 March 2026	31 March 2025
(a)	Grants	-	
	For Physcially Challanged Person	37,160,769.30	39,139,841.17
	IM Sweden	-	-
	Karuna Project	-	1,322,860.00
	Kiran Stiftung (PCCU)	-	-
	Kiran Friends (CBR)	1,078,770.00	1,494,108.00
	Inclusive Education Project (CSI)	-	4,331,859.00
	GM Trust (Ganesh Project)	459,928.00	-
	ROCHE Project	946,530.00	363,920.00
	VICENZIA		
	Medical Assistance	734,723.00	-
(b)	Donation	-	-
	Total	**40,380,720.30**	**46,652,588.17**

12	Other income	31 March 2026	31 March 2025
(a)	Interest income (Bank Interest)	2,578,049.00	3,333,527.27
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income (if any)	-	-
(i)	Sale of Vehicle	760,001.00	
	Total	**3,338,050.00**	**3,333,527.27**

S. Sahoo & Co. INDIA FRN: 322952E New Delhi Chartered Accountants

KIRAN Society Madhopur, Kurhuan(Post) Varanasi 221011 Ph. No. 7571010009

FCRA Projects *(Amount in INR)*

13 Charitable Expenses-Program Expenses	31 March 2026	31 March 2025
Welfare of Physically Challanged	2,620,906.00	9,185,527.00
Kiran Bal Vikas School	30,481,739.00	27,761,867.00
Total	**33,102,645.00**	**36,947,394.00**

14 Establishment Expenses	31 March 2026	31 March 2025
Personnel Cost		
Staff Salary Admin	5,293,837.00	3,193,045.00
PF Contribution Including (Employee/ Employer)	286,200.00	212,400.00
PF Admin Charges	230,880.00	231,720.00
Performance Allowance	68,760.00	81,666.00
Gratuity	356,338.00	162,868.00
Student Trg. & Edu. Mat.		
Picnic/Co-Curricular Activity	9,310.00	-
Annual Celebration	460,707.00	-
Hostel Expenses		
Linen & Bedding	-	9,218.00
Staff Personnel Training/ Workshop/ Seminar		
Staff Welfare/ Guest/ Planning meetings	14,215.00	5,822.00
Staff Training/ Workshop/ Seminar	42,340.00	35,785.00
Staff Capacity Building	-	
Repair & Maintenance		
Electrical Maintenance	1,849.00	4,200.00
Office Consumables	26,567.00	
General Repair & Maintenance	2,330.00	2,200.00
Administrative Expenditure		
Advertisement	16,075.00	10,824.00
Audit Fees	123,900.00	76,700.00
Internal Audit Fees	297,000.00	270,000.00
Legal & Consultancy Charges	38,920.00	35,036.00
Telephone/ Communication	15,478.00	1,858.00
Internet (Lease Line) Expenses	52,541.00	28,035.00
Postage & Courier	6,237.00	
Printing & Stationery	109,058.00	2,340.00
Bank Charges	49,671.39	55,420.36
Office Rent	20,400.00	-
Computer Expenses		105,500.00
Furniture Expenses		23,400.00
HRM software Expenses		446,040.00
Musical Expenses		7,050.00
Projector & Other Expenses		587,876.00
Energy & Waste Disposal		
Electricity Expenses	268,800.00	186,233.00
Communcation, Telephone & IT		
Computer/ Xerox Machine Repair	134,370.00	46,475.00
AMC	74,940.00	63,130.00
Subscription,Renewal of Software	125,581.00	
Medical Expenses, Health Camp, Surgery		
Staff Accidental insurance	39,832.00	40,000.00
Staff Health Insurance	299,540.00	-
Cash & Health Insurance	67,430.00	42,574.00

S Sahoo & Co. CA INDIA FRN: 022952E New Delhi Chartered Accountants

KIRAN Society Madhopur, Kurhuan(Post) Varanasi 221011 Ph. No. 7571010009

FCRA Projects		*(Amount in INR)*
Vehicles		
Travelling & Conveyance	243,360.00	145,914.00
Vehicle Fuel	26,301.00	23,627.00
Vehicle Insurance		10,523.00
Vehicle Maintenance	14,308.00	2,825.00
Awareness & PR Activities		
Awareness & PR Activities	233,118.00	137,614.00
Fund Raising Expenses	76,155.00	62,500.00
Capital Nature Expenses		
Building Expenses	17,000.00	
CCTV/Digital Camera Expense	97,610.00	
Computer & printer Expenses	167,400.00	
Electrical Equipment Expenses	70,800.00	
Furniture Expenses	15,516.00	
Punching Machine Expenses	23,971.00	
Total	**9,518,645.39**	**6,350,418.36**

15 Depreciation and amortization expense	**31 March 2026**	**31 March 2025**
on tangible assets (Refer note 11)	5,378,574.00	
on intangible assets (Refer note 11)		5,764,849.00
Less: Transferred to Assets Fund	5,378,574.00	5,764,849.00
Total	**-**	**-**

Annex-1 Welfare of Physically Challanged	**31 March 2026**	**31 March 2025**
IM Project Expenses		-
Kiran Stiftung (PCCU)		1,322,869.00
Kiran Fridends (CBR)	973,015.00	1,284,919.00
Inclusive Education Project (CSI)		5,674,692.00
Ganesh Project (GM Trust)	166,939.00	-
ROCHE Project	269,485.00	453,166.00
Girls Education Project	118,087.00	276,799.00
Kiran VST Stall		-
Geberit Project	780,635.00	-
Nutritional Project (Kiran Stiftung)		-
Medical Fund Expenses	312,745.00	173,082.00
VICENZIA		-
Total	**2,620,906.00**	**9,185,527.00**

Mahoo & Co. INDIA FRN: 322952E New Delhi Chartered Accountants

KIRAN Society Madhopur, Kurhuan(Post) Varanasi 221011 Ph. No. 7571010009

KIRAN SOCIETY

KIRAN VILLAGE, MADHOPUR, P.O. KURUHUAN, VARANASI, UTTAR PRADESH- 221011

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

FCRA Projects *(Amount in INR)*

Annex-2 Kiran Bal Vikas School	31 March 2026	31 March 2025
Raw Material for Programme Cost		
Dairy Farm Expenses	293,010.00	297,265.00
Farming & Gardening	84,476.00	91,893.00
Aids & Appliances	259,378.00	91,125.00
Therepeutic Material	61,465.00	1,815.00
Raw Material (Orthosis/ Prostho)	1,113,057.00	707,994.00
Raw Material (IQ, Carpentary)	177,600.00	70,005.00
Raw Material (Skill Training/ Art Design)	280,739.00	55,476.00
Raw Material (Bakery)	12,577.00	4,183.00
Raw Material (Food Preservation/Grihni/VST Stall)	85,011.00	81,000.00
Raw Material (VST Stall)	96,398.00	
Raw Material (Cafe)	26,110.00	-
Meal for Person with Disability		
Food Expenses	551,002.00	229,774.00
Cooking Gas	242,220.00	191,822.00
Hostel Expenses		
Hostel Expenses	48,148.00	18,713.00
Linen & Bedding	-	-
Student Training, Educational Material (TLM)		
Uniform	63,017.00	4,000.00
Examination fees		370.00
Study Material (TLM)		9,730.00
Parents Training & Youth Meeting	300.00	-
Student Welfare	170,242.00	81,895.00
Celebration & Festival	52,850.00	22,740.00
Scholarship to Children		234,000.00
Summer Camp	1,292.00	
Sports Expenses	450.00	1,822.00
Personnel Cost		
PF Contribution (Employee/Employer)	1,521,403.00	1,718,371.00
PF Admin Charges		
Remuneration/ Honorarium	873,362.00	986,529.00
Staff Salary	17,236,101.00	18,510,616.00
Stipend	272,025.00	211,101.00
Gratuity	-	157,638.00
Performance Allowances	755,186.00	760,323.00
Staff Personnel Training/ Workshop/ Seminar		
Staff Welfare/ Guest/ Planning meetings	27,480.00	4,935.00
Staff Training/ Workshop/ Seminar	7,084.00	3,795.00
Staff Capacity Building		
Medical Expenses, Health Camps, Surgery		
Outreach & Orthopedic Camps (ORS)	10,462.00	10,025.00
Polyclinic Expenses	141,428.00	277,474.00
Medical & Currective Surgery	13,110.00	
Cash, Health Insurance ED	-	
Staff Accidental Insurance	-	
Staff health Insurance	-	
(Medical) KHWS	-	17,870.00
Repair & Maintenance		
Office Consumeables/ Store Items	160,682.00	118,879.00
Building Maintenance	746,279.00	515,662.00
Electrical Maintenance	123,114.00	139,380.00
Generator Fuel & Maintenance	70,384.00	65,868.00
General Repair & Maintenance	335,739.00	321,747.00
Utencils	8,849.00	2,596.00
Playground Maintenance		293,144.00

P. Sahoo & Co. CA INDIA FRN: 022952E New Delhi Chartered Accountants

KIRAN Society Madhopur, Kurhuan(Post) Varanasi 221011 Ph No. 7571010009

KIRAN SOCIETY

KIRAN VILLAGE, MADHOPUR, P.O. KURUHUAN, VARANASI, UTTAR PRADESH- 221011

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

FCRA Projects		*(Amount in INR)*
Vehicles		
Travelling & Conveyance	34,443.00	511,970.00
Vehicle Fuel	486,450.00	227,256.00
Vehicle Insurance	55,702.00	23,714.00
Vehicle Maintenance	116,277.00	127,866.00
Administrative Expenses		
Advertisement	9,254.00	19,870.00
Telephone/ Communication	26,868.00	31,375.00
Printing & Stationery	101,154.00	150,074.00
CCTV Expenses		29,240.00
Electrical Equipment		25,000.00
Furniture Expenses		107,709.00
Computer Expenses		44,500.00
Library Expenses		94,805.00
Legal Charges	1,900.00	
Internet Expenses	6,000.00	
Postage & Courier	5,620.00	1,031.00
Communication/ Telephone & IT		
Computer/ Xerox Machine Repair AMC	70,303.00	55,882.00
Subscription,Renewal of Software	7,080.00	
Awareness & PR Activities		
Awareness & PR Activities	33,500.00	
Fund Raising Expenses	-	
Capital Nature Expenses		
Building Expenses	583,200.00	
Computer & Printer Expenses	12,106.00	
Electrical Equipment	87,400.00	
Furniture Expenses	48,000.00	
Mobile Telephone Expenses	19,085.00	
Musical Expenses	9,000.00	
Orthotic Equipment	92,040.00	
Pumpset & Borewell Expenses	49,240.00	
Vehicle Expenses	2,705,087.00	
Total	**30,481,739.00**	**27,761,867.00**

S. Kapoor & Co. Chartered Accountants INDIA FRN: 322952E New Delhi

KIRAN Society Madhopur, Kurhuan(Post) Varanasi 221011 Ph. No. 7571010009

KIRAN SOCIETY
KIRAN VILLAGE, MADHOPUR, P.O. KURUHUAN, VARANASI, UTTAR PRADESH- 221011
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

5 Non-current assets

FCRA Projects

(Amount in INR)

S. No	Particulrs	GROSS BLOCK					DEPRECIATION					NET BLOCK	
		As at	Addition		Deletion	As at	Rate of Dep.	Upto	During the year		Upto	As on	As on
		01.04.2025	More than 180 days	Less than 180 days		31.03.2026		01.04.2025	Addition	Deletion	31.03.2026	31.03.2026	31.03.2025
1	Land	11,687,995.00	-	-	-	11,687,995.00		-	-	-	-	11,687,995.00	11,687,995.00
2	Building	34,458,414.00		600,200.00	-	35,058,614.00	10%	-	3,475,851.00	-	3,475,851.00	31,582,763.00	34,458,414.00
3	Furniture & Fixtures	1,419,139.00		63,516.00	-	1,482,655.00	10%	-	145,090.00	-	145,090.00	1,337,565.00	1,419,139.00
4	Orthotic Articles & Equipments	113,472.00		92,040.00	-	205,512.00	15%	-	23,924.00	-	23,924.00	181,588.00	113,472.00
5	Tools & Other Equipments	423,502.00			-	423,502.00	15%	-	63,525.00	-	63,525.00	359,977.00	423,502.00
6	Generator	335,755.00			-	335,755.00	15%	-	50,363.00	-	50,363.00	285,392.00	335,755.00
7	Sewing Machine	6,406.00			-	6,406.00	15%	-	961.00	-	961.00	5,445.00	6,406.00
8	Vehicle, Tractor & Bus	3,902,076.00	-	2,705,087.00	760,001.00	5,847,162.00	15%	-	674,193.00	-	674,193.00	5,172,969.00	3,902,076.00
9	Lab Equipments	89,857.00			-	89,857.00	15%	-	13,479.00	-	13,479.00	76,378.00	89,857.00
10	Sports Goods	454.00			-	454.00	15%	-	68.00	-	68.00	386.00	454.00
11	Musical Instruments	54,905.00	9,000.00		-	63,905.00	15%	-	9,586.00	-	9,586.00	54,319.00	54,905.00
12	Office Equipments	17,658.00			-	17,658.00	15%	-	2,649.00	-	2,649.00	15,009.00	17,658.00
13	Kitchen Equipments	106,850.00			-	106,850.00	15%	-	16,028.00	-	16,028.00	90,822.00	106,850.00
14	Electrical Equipments & Fittings	1,544,400.00	158,200.00		-	1,702,600.00	15%	-	255,390.00	-	255,390.00	1,447,210.00	1,544,400.00
15	Smart Class Equipments	289,082.00			-	289,082.00	15%	-	43,362.00	-	43,362.00	245,720.00	289,082.00
16	Mobile Phones	18,902.00	-	19,085.00	-	37,987.00	15%	-	4,267.00	-	4,267.00	33,720.00	18,902.00
17	Intercom & Fax Machines	94,503.00	23,971.00		-	118,474.00	15%	-	17,771.00	-	17,771.00	100,703.00	94,503.00
18	Projector & Other Equipments	715,263.00			-	715,263.00	15%	-	107,289.00	-	107,289.00	607,974.00	715,263.00
19	Pump Set	46,989.00	49,240.00		-	96,229.00	15%	-	14,434.00	-	14,434.00	81,795.00	46,989.00
20	Weight Machine	7,746.00			-	7,746.00	15%	-	1,162.00	-	1,162.00	6,584.00	7,746.00
21	Digital Camera & CCTV Camera	404,414.00		97,610.00	-	502,024.00	15%	-	67,983.00	-	67,983.00	434,041.00	404,414.00
22	Cycle	7,426.00			-	7,426.00	15%	-	1,114.00	-	1,114.00	6,312.00	7,426.00
23	Bio Gas Plant	398.00			-	398.00	15%	-	60.00	-	60.00	338.00	398.00
24	Hearing Aids	14,075.00			-	14,075.00	15%	-	2,111.00	-	2,111.00	11,964.00	14,075.00
25	Fire Extinguisher	22,180.00			-	22,180.00	15%	-	3,327.00	-	3,327.00	18,853.00	22,180.00
26	Library Books	57,184.00			-	57,184.00	40%	-	22,874.00	-	22,874.00	34,310.00	57,184.00
27	Computer, Laptop & Printers	251,266.00		179,506.00	-	430,772.00	40%	-	136,408.00	-	136,408.00	294,364.00	251,266.00
28	Solar Installations	319,335.00			-	319,335.00	40%	-	127,734.00	-	127,734.00	191,601.00	319,335.00
29	Kredily Lite (HRM Software)	390,285.00			-	390,285.00	25%		97,571.00		97,571.00	292,714.00	390,285.00
	Total	**56,799,931.00**	**240,411.00**	**3,757,044.00**	**760,001.00**	**60,037,385.00**		**-**	**5,378,574.00**	**-**	**5,378,574.00**	**54,658,811.00**	**56,799,931.00**

S. Sahoo & Co. Chartered Accountants INDIA FRN: 322952E New Delhi

Society Madhopur Kuruhuan(Post) Varanasi 221011 Pin No 757100

KIRAN SOCIETY
KIRAN VILLAGE, MADHOPUR, P.O. KURUHUAN, VARANASI, UTTAR PRADESH- 221011
DETAIL OF PROJECT FUND

FOREIGN PROJECTS

AMOUNT IN INR

Sr. No.	Name of the Funder/ Name of the Project	Opening Unspent Grant Fund as on 01.04.2025	Grant Received / Receivable during the year	Bank Interest	Total	Utilised During the Year	Grant Refunded	Interest Transferred to GF	Total	Surplus/ Deficit during the year	Less: Inter Head Adjustments	Closing Project Fund Balance as at 31.03.2026
		A	B	C	D= B+C	E	F	G	H=E+F+G	I=D-H	J	K= D+G-K
1	IM Project	6,067.65	-	-	-	-	-	-	-	-	-	6,067.65
2	G. M. Trust	-	459,928.00	-	459,928.00	166,939.00			166,939.00	292,989.00		292,989.00
3	Inclusive Education Project (CSI)	475.00	-	-	-		-	-	-	-	-	475.00
4	ROCHE Project	81,750.00	946,530.00	-	946,530.00	269,485.00	-	-	269,485.00	677,045.00	-	758,795.00
5	Girls Education Project	343,745.00	-	-	-	118,087.00	-	-	118,087.00	(118,087.00)	-	225,658.00
6	Geberit Project	819,239.00	-	-	-	780,635.00	-	-	780,635.00	(780,635.00)	-	38,604.00
7	Kiran Friends	209,189.00	1,078,770.00	-	1,078,770.00	973,015.00			973,015.00	105,755.00		314,944.00
8	Medical Assistance	200,188.00	734,723.00	-	734,723.00	312,745.00	-	-	312,745.00	421,978.00	-	622,166.00
		1,660,653.65	**3,219,951.00**	**-**	**3,219,951.00**	**2,620,906.00**	**-**	**-**	**2,620,906.00**	**599,045.00**	**-**	**2,259,698.65**

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