S. Sahoo & Co.
Chartered Accountants

Independent Auditor's Report

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

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **Kiran Society [PAN: AAATK6393G]**, which comprise the Balance Sheet as at 31st March 2026, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2026, and its surplus for the year ended on that date.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management for the Financial Statements

4. The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the 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 of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable

14, PALAM MARG, VASANT VIHAR, NEW DELHI-110057, *TEL.:* 41000000, 26191252 *MOB.:* 98102 12917, 95820 27482
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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.

5. In preparing the financial statements, management is responsible for assessing the society'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 society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

   - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

   - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

   - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

   - Conclude on the appropriateness of society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's



report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2026:

    a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the society on regular basis. The books of accounts are maintained in Varanasi location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the society and the same is maintained in accordance with the provisions of the Act and the rules made there under.

    b. Receipts and disbursements are properly and correctly shown in the accounts;

    c. The cash balance, vouchers, bank book etc. are in custody of Accountant and the same are in agreement with Books of account on the date of our audit.

    d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;

    e. The Secretary & Accountant of the society has furnished all information required for audit;

    f. In our opinion and according to the information provided to us, no property or funds

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

of the society were applied for any object or purpose other than the object or purpose of the society;

g. Society has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.

h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the governing board or any other person while in the management of the society were identified;

i. In our opinion and according to the information provided to us, no governing board member has any interest in the investment of the trust;

j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

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



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 26057426OLYHYG2404

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

Consolidated Projects

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Reserve Funds		81,046,920.43	75,856,059.08
(b)	Assets Funds		57,084,275.00	59,285,594.00
(c)	Project Funds		2,686,767.65	1,781,428.65
			140,817,963.08	**136,923,081.73**
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		**140,817,963.08**	**136,923,081.73**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5	57,084,275.00	59,285,594.00
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	6	53,379,282.00	50,604,729.00
(c)	Long Term Loans and Advances	7	117,514.00	11,070.00
(d)	Other non-current assets	9	328,791.00	328,791.00
			110,909,862.00	110,230,184.00
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables	8	826,557.00	-
(d)	Cash and bank balances	10	22,981,734.66	26,207,465.31
(e)	Short Term Loans and Advances	11	6,099,809.42	485,432.42
(f)	Other current assets	12	-	-
			29,908,101.08	26,692,897.73
	Total		**140,817,963.08**	**136,923,081.73**
	Brief about the Entity & Summary of significant accounting policies	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: 26057426OLXHYN2404

Place: New Delhi
Date: 25.09.2026

For & on behalf :
Krian Society

Ms. Promila Charan
Joint Secretary

Krishna Kumar Tiwary
Treasurer

KIRAN Society Madhopur, Kuruhuan(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

Consolidated Projects *(Amount in INR)*

	Particulars	Note	31 March 2026	31 March 2025
I	**Income**			
(a)	Donations and Grants	13	58,102,601.84	62,590,364.22
(b)	Other Income	14	14,004,870.00	14,465,365.35
II	**Total**		**72,107,471.84**	**77,055,729.57**
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	15	48,421,101.00	50,861,286.00
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	16	17,590,170.49	19,090,711.28
(f)	Depreciation and amortization expense	17	-	-
	Total		**66,011,271.49**	**69,951,997.28**
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		6,096,200.35	7,103,732.29
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		6,096,200.35	7,103,732.29
VII	Extraordinary Items		-	-
VIII	**Excess of Income over Expenditure for the year (VII-VIII)**		6,096,200.35	7,103,732.29
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		905,339.00	(1,667,663.00)
	Balance transferred to General Fund:		5,190,861.35	8,771,394.39

Brief about the Entity & Summary of significant accounting policies 1&2

The accompanying notes are an integral part of the financial statements

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

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN: 26057426OLXHYU2404

Place: New Delhi
Date: 25.09.2026

For & on behalf :
Krian Society

Ms. Promila Charan
Joint Secretary

Krishna Kumar Tiwary
Treasurer

KIRAN SOCIETY
KIRAN VILLAGE, MADHOPUR, P.O. KURUHUAN, VARANASI, UTTAR PRADESH- 221011
Receipts & Payment Account For The Year Ended 31st March 2026

Consolidated Projects

(Amount in INR)

RECEIPTS	Note		31 March 2025
Opening Balance :			
Cash and Bank Balances		26,207,465.31	19,267,627.92
Investment		50,604,729.00	47,228,414.00
Donation & Grants	12	57,276,044.84	62,590,364.22
Other Income		13,244,869.00	17,245,864.35
Sale of Vehicle		760,001.00	-
Net Increase/Decrease in CA/CL		13,556.00	431,922.00
Total		**148,106,665.15**	**146,764,192.49**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses		44,815,943.00	47,142,274.00
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses		17,197,873.49	17,920,846.18
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		22,981,734.66	26,207,465.31
Investment		53,379,282.00	50,604,729.00
Total		**148,106,665.15**	**146,764,192.49**
Brief about the Entity & Summary of significant accounting policies	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: 26057426OLYHYU2404

Place: New Delhi
Date: 25.09.2026

For & on behalf :
Krian Society

Ms. Promila Charan
Joint Secretary

Krishna Kumar Tiwary
Treasurer

KIRAN Society Madhopur, Kuruhuan(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

Consolidated 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	69,420,259.08	120,493,192.69
Add: Excess of Income Over Expenditure	5,190,861.35	8,771,394.39
Add: Assets Transfer from Project Fund Account	-	-
Less: Assets Transfer to Assets Fund	-	-59,844,328.00
	74,611,120.43	69,420,259.08
Assets Funds		
Opening balance	59,285,594.00	-
Add: Trf. From General funds	-	59,844,328.00
Add: Purchased during the year	4,358,286.00	5,599,168.00
Less: Disposed off during the year	760,001.00	-
Less: Depreciation transferred to Assets fund	5,799,604.00	6,157,902.00
	57,084,275.00	59,285,594.00
TOTAL	**138,131,195.43**	**135,141,653.08**
B. Restricted Funds		
Project Funds		
Opening balance	1,781,428.65	3,449,091.65
Add: Amount Received During The Year	18,017,951.00	21,431,747.00
Add: Bank Interest	-	9.00
Less: Amount Utilized During The Year	17,939,169.00	23,099,419.00
Less: Opening Grant Receivable	-	-
Add: Closing Grant Receivable	826,557.00	
Total (A+B)	**2,686,767.65**	**1,781,428.65**

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)	-	-
Total	**-**	**-**

S. Sahoo & Co. Chartered Accountants INDIA FRN: 322652E New Delhi

Pin No. 757101009 KIRAN Society Madhopur, Kuruhuan(Post) Varanasi 221011

Consolidated 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 (Fixed Deposit)	53,379,282.00	50,604,729.00
	Less: Aggregate provision for diminution in value of investments.		
	Total Investments	53,379,282.00	50,604,729.00
	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	**53,379,282.00**	**50,604,729.00**

7	Long Term Loans and Advances	31 March 2026	31 March 2025
(a)	Capital advances		
(b)	Loans advances	-	-
(c)	Other loans and advances (specify nature)	-	-
(i)	Prepaid expenses	-	-
(ii)	GST input credit receivable	-	-
(iii)	Security Deposits	-	-
(iv)	Balance with government authorities (TDS Receivable)	117,514.00	11,070.00
(v)	Staff Advances	-	-
(v)	Vendor Advance		
		117,514.00	11,070.00
	Sub-classification:		
	Secured, considered good;	-	-
	Unsecured, considered good;	-	-
	Doubtful	-	-
		-	-
	Total	**117,514.00**	**11,070.00**

8	Receivables	31 March 2026	31 March 2025
(a)	Grant Receivables	826,557.00	-
	Total	**826,557.00**	**-**

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

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

Consolidated Projects *(Amount in INR)*

9	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

10	Cash and Bank Balances		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
	UBI - 5516	3,160,015.41	2,132,374.67
	UBI - 8602	4,399,674.66	2,526,991.96
	HDFC - 1351	106,520.00	132,750.00
	BOB	9,322.50	9,322.50
(b)	Cash on hand	138,345.00	142,343.00
	Total	**22,981,734.66**	**26,207,465.31**

11	Short Term Loans and advances		31 March 2025
(a)	Capital advances		
(b)	Loans advances to related Party	-	-
(c)	Other loans and advances (specify nature)	-	-
(i)	Prepaid expenses	-	-
(ii)	GST input credit receivable	-	-
(iii)	Security Deposits	-	-
(iv)	Balance with government authorities (TDS Receivable)	642,309.42	334,432.42
(v)	Staff Advances	31,000.00	151,000.00
(v)	Vendor Advance	5,426,500.00	-
	Total	6,099,809.42	485,432.42
	Sub-classification:		
	Secured, considered good;	-	-
	Unsecured, considered good;	-	-
	Doubtful	-	-
		-	-
	Total	**6,099,809.42**	**485,432.42**

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

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

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

Consolidated Projects *(Amount in INR)*

13	Donations and Grants		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	-
	Give India Project Fund	-	-
	Saksham	2,000,000.00	2,000,000.00
	Bajaj/Raise Project	12,883,992.00	11,865,000.00
	EFSAI	317,565.00	-
	NIUA	-	-
	Medical	423,000.00	54,000.00
(b)	Donation	2,097,324.54	2,018,776.05
	Total	**58,102,601.84**	**62,590,364.22**

14	Other income		31 March 2025
(a)	Interest income	4,300,485.00	5,428,909.27
(b)	Other income	8,944,384.00	9,036,456.08
(c)	Membership Fees	-	-
(d)	Other non-operating income (if any)	760,001.00	-
	Total	**14,004,870.00**	**14,465,365.35**

15	Charitable Expenses-Program Expenses		31 March 2025
	Welfare of Physically Challanged (Annex-1)	2,620,906.00	9,185,527.00
	Kiran Bal Vikas School (Annex-2)	30,481,739.00	27,761,867.00
	Give India Project Fund	-	-
	Saksham Project	2,000,135.00	2,000,058.00
	Medical Assistance	95,014.00	104,750.00
	Raise Project (Bajaj)	12,905,742.00	11,809,084.00
	EFSAI	317,565.00	
	NIUA	-	-
	Total	**48,421,101.00**	**50,861,286.00**

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

16 Establishment Expenses		31 March 2025
FCRA Projects		
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
General Repair & Maintenance	2,330.00	2,200.00
Office Consumables	26,567.00	
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
Land Mapping Expenses	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
KHWS	299,540.00	-
Cash & Health Insurance	67,430.00	42,574.00

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

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

Consolidated 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	
A Sub Total (FCRA)	**9,518,645.39**	**6,350,418.36**
National Projects		
Raw Material for Programme Cost		
Dairy Farm Expenses	288,652.00	144,094.00
Farming & Gardening	119,210.00	604,618.00
Aids & Appliances	2,731.00	267,740.00
Therepeutic Material	-	6,380.00
Raw Material (Orthosis/ Prostho)	38,824.00	271,952.00
Raw Material (IQ, Carpentary)	16,726.00	74,508.00
Raw Material (Skill Training/ Art Design/ Grihini)	39,729.00	192,655.00
Raw Material (Bakery)	142,420.00	289,389.00
Raw Material (Food Preservation)	29,313.00	99,981.00
Raw Material (Cafe)	186,312.00	405,844.00
Raw Material VST Stall	67,693.00	19,186.00
Meal for Person with Disability	-	-
Food Expenses	65,094.00	654,791.00
Cooking Gas	63,271.00	319,696.00
Hostel Expenses	-	-
Hostel Expenses	15,195.00	49,953.00
Linen & Bedding	-	-
Student Training, Educational Material (TLM)		
Affiliation Fee	35,000.00	59,200.00
Uniform	46,959.00	37,635.00
Study Material (TLM)	42,495.00	34,435.00
Parents Training & Youth Meeting	2,840.00	1,262.00
Examination fees	-	7,800.00
Summer Camp	8,574.00	18,682.00
Student Welfare	12,700.00	173,521.00
Celebration & Festival	85,180.00	85,005.00
Exposure Visit	16,893.00	53,675.00
Sports Expenses	-	420.00
SAVE Project expenses	-	461,185.00
Trainees/ Staff Get together	2,500.00	4,350.00
Annual Celebration	238,416.00	
Picnic/Co Curicular Activities	9,399.00	

S. Sahoo & 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

Consolidated Projects ***(Amount in INR)***

Personnel Cost	-	-
PF Contribution (Programme)	-	309,268.00
PF Admin Charges	-	-
Remuneration/ Honorarium	246,209.00	322,578.00
Staff Salary (Admin)	1,955,807.00	1,654,950.00
Stipend	381,642.00	204,601.00
ESIC	557,964.00	538,121.00
Performance Allowances	57,077.00	32,307.00
Staff Personnel Training/ Workshop/ Seminar	-	-
Staff Welfare/ Guest/ Planning meetings	57,111.00	263,308.00
Staff Training/ Workshop/ Seminar	47,366.00	26,240.00
Medical Expenses, Health Camps, Surgery	-	-
Medical & Currective Surgery	883.00	25,000.00
Cash Insurance	-	2,192.00
Outreach & Orthopedic Camps (ORS)	-	7,434.00
Staff Heath Insurance	-	473,191.00
Polyclinic Expenses	3,771.00	36,173.00
Repair & Maintenance	-	-
Office Consumeables/ Store Items	45,214.00	57,032.00
Building Maintenance	154,430.00	21,783.00
Electrical Maintenance	108,341.00	77,479.00
Generator Fuel & Maintenance	35,192.00	17,596.00
General Repair & Maintenance	286,470.00	388,899.00
Utencils	9,991.00	12,570.00
Vehicles	-	-
Travelling & Conveyance	180,834.00	584,079.00
Vehicle Fuel	202,299.00	457,221.00
Vehicle Insurance	12,004.00	81,730.00
Vehicle Maintenance	113,182.00	220,215.00
Energy & Waste Disposal	-	-
Electricity Expenses	673,426.00	985,561.00
Administrative Expenses	-	-
Advertisement	15,318.00	4,960.00
Audit fees	500.00	17,700.00
Internal Audit Fees	-	44,000.00
Legal & Consultancy Charges	544,680.00	858,064.00
Telephone/ Communication	80,409.00	84,945.00
Internet Expenses	5,348.00	28,995.00
House, Land & Water Bills	67,896.00	15,717.00
News Paper & Magzine	713.00	1,477.00
Postage & Courier	23,570.00	12,481.00
Printing & Stationery	69,231.00	152,067.00
Bank Charges	6,721.76	14,529.92
Platform Charges	1,711.34	
CCTV Expenses	-	65,095.00
Cooler Expenses	-	17,000.00
Furinture Expenses	-	124,000.00
Electrical Equipment	-	38,100.00
Library Expenses	-	4,910.00
Communication/ Telephone & IT	-	-
Computer/ Xerox Machine Repair	49,540.00	42,946.00
Subscription,Renewal of Software	48,025.00	
AMC	-	10,000.00

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

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

Consolidated Projects		*(Amount in INR)*
Awareness & PR Activities	-	-
Awareness & PR Activities	20,692.00	21,821.00
Fund Raising Expenses	71,000.00	44,000.00
Capital Nature Expenses		
Computer & Printer Expenses	28,200.00	
Electrical Equipment	253,999.00	
Furinture Expenses	78,632.00	
B Sub-Total (NFC)	**8,071,525.10**	**12,740,292.92**
Total(A+B)	**17,590,170.49**	**19,090,711.28**

17 Depreciation and amortization expense		**31 March 2025**
on tangible assets (Refer note 11)	5,799,604.00	
on intangible assets (Refer note 11)	-	6,157,902.00
Less: Transferred to Assets Fund	5,799,604.00	6,157,902.00
Total	**-**	**-**

Annex-1 Welfare of Physically Challanged		**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**

Annex-2 Kiran Bal Vikas School		**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/ Grihini)	280,739.00	55,476.00
Raw Material (Bakery)	12,577.00	4,183.00
Raw Material (Food Preservation)	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

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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

Consolidated Projects		***(Amount in INR)***
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
Picnic & camps	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	
(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
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
Legal Charges	1,900.00	
Internet Expenses	6,000.00	
Library Expenses	-	94,805.00
Postage & Courier	5,620.00	1,031.00

S. Sahoo & Co. Chartered Accountants IND A 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

Consolidated Projects		***(Amount in INR)***
Communication/ Telephone & IT	-	-
Computer/ Xerox Machine Repair	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**

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

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

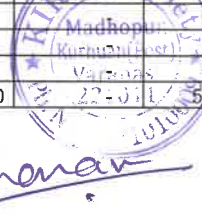
KIRAN SOCIETY
KIRAN VILLAGE, MADHOPUR, P.O. KURUHUAN, VARANASI, UTTAR PRADESH- 221011
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

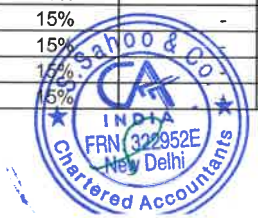
5 Non-current assets

CONSOLIDATED 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
		01.04.2025	More than 180 days	Less than 180 days		31.03.2026		01.04.2025	Addition	Deletion	31.03.2026	31.03.2025
	FCRA PROJECTS											
1	Land	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
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
4	Orthotic Articles & Equipments	113,472.00		92,040.00	-	205,512.00	15%	-	23,924.00	-	23,924.00	181,588.00
5	Tools & Other Equipments	423,502.00			-	423,502.00	15%	-	63,525.00	-	63,525.00	359,977.00
6	Generator	335,755.00			-	335,755.00	15%	-	50,363.00	-	50,363.00	285,392.00
7	Sewing Machine	6,406.00			-	6,406.00	15%	-	961.00	-	961.00	5,445.00
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
9	Lab Equipments	89,857.00			-	89,857.00	15%	-	13,479.00	-	13,479.00	76,378.00
10	Sports Goods	454.00			-	454.00	15%	-	68.00	-	68.00	386.00
11	Musical Instruments	54,905.00	9,000.00		-	63,905.00	15%	-	9,586.00	-	9,586.00	54,319.00
12	Office Equipments	17,658.00			-	17,658.00	15%	-	2,649.00	-	2,649.00	15,009.00
13	Kitchen Equipments	106,850.00			-	106,850.00	15%	-	16,028.00	-	16,028.00	90,822.00
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
15	Smart Class Equipments	289,082.00			-	289,082.00	15%	-	43,362.00	-	43,362.00	245,720.00
16	Mobile Phones	18,902.00	-	19,085.00	-	37,987.00	15%	-	4,267.00	-	4,267.00	33,720.00
17	Intercom & Fax Machines	94,503.00	23,971.00		-	118,474.00	15%	-	17,771.00	-	17,771.00	100,703.00
18	Projector & Other Equipments	715,263.00			-	715,263.00	15%	-	107,289.00	-	107,289.00	607,974.00
19	Pump Set	46,989.00	49,240.00		-	96,229.00	15%	-	14,434.00	-	14,434.00	81,795.00
20	Weight Machine	7,746.00			-	7,746.00	15%	-	1,162.00	-	1,162.00	6,584.00
21	Digital Camera & CCTV Camera	404,414.00		97,610.00	-	502,024.00	15%	-	67,983.00	-	67,983.00	434,041.00
22	Cycle	7,426.00			-	7,426.00	15%	-	1,114.00	-	1,114.00	6,312.00
23	Bio Gas Plant	398.00			-	398.00	15%	-	60.00	-	60.00	338.00
24	Hearing Aids	14,075.00			-	14,075.00	15%	-	2,111.00	-	2,111.00	11,964.00
25	Fire Extinguisher	22,180.00			-	22,180.00	15%	-	3,327.00	-	3,327.00	18,853.00
26	Library Books	57,184.00			-	57,184.00	40%	-	22,874.00	-	22,874.00	34,310.00
27	Computer, Laptop & Printers	251,266.00		179,506.00	-	430,772.00	40%	-	136,408.00	-	136,408.00	294,364.00
28	Solar Installations	319,335.00			-	319,335.00	40%	-	127,734.00	-	127,734.00	191,601.00
29	Kredily Lite (HRM Software)	390,285.00			-	390,285.00	25%	-	97,571.00	-	97,571.00	292,714.00
	TOTAL(A)	**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**
	NFCRA											
1	Land	760,851.00	-	-	-	760,851.00		-	-	-	-	760,851.00
2	Building	132,273.00	-	-	-	132,273.00	10%	-	13,227.00	-	13,227.00	119,046.00
3	Furniture & Fixtures	160,552.00	40,446.00	38,186.00	-	239,184.00	10%	-	22,009.00	-	22,009.00	217,175.00
4	Tools & Other Equipments	265,434.00	-	-	-	265,434.00	15%	-	39,815.00	-	39,815.00	225,619.00
5	Sewing Machine	12,915.00	-	-	-	12,915.00	15%	-	1,937.00	-	1,937.00	10,978.00
6	Vehicle, Tractor & Bus	88,020.00		-	-	88,020.00	15%	-	13,203.00	-	13,203.00	74,817.00
7	Musical Instruments	13,560.00	-	-	-	13,560.00	15%	-	2,034.00	-	2,034.00	11,526.00
8	Kitchen Equipments	56,981.00	-	-	-	56,981.00	15%	-	8,547.00	-	8,547.00	48,434.00
9	Electrical Equipments & Fittings	264,725.00	133,999.00	120,000.00	-	518,724.00	15%	-	68,809.00	-	68,809.00	449,915.00





10	Mobile Phones	28,574.00	-	-	-	28,574.00	15%	-	4,286.00	-	4,286.00	24,288.00
11	Pump Set	6,890.00	-	-	-	6,890.00	15%	-	1,034.00		1,034.00	5,856.00
12	Digital Camera & CCTV Camera	84,616.00	-	-	-	84,616.00	15%	-	12,692.00	-	12,692.00	71,924.00
13	Cycle	1,322.00	-	-	-	1,322.00	15%	-	198.00	-	198.00	1,124.00
14	Library Books	17,026.00	-	-	-	17,026.00	40%	-	6,810.00	-	6,810.00	10,216.00
15	Computer, Laptop & Printers	392,738.00	-	28,200.00	-	420,938.00	40%	-	162,735.00		162,735.00	258,203.00
16	Solar Installations	135,263.00	-	-	-	135,263.00	40%	-	54,105.00		54,105.00	81,158.00
17	Photocopier Machine	47,907.00	-	-	-	47,907.00	15%	-	7,186.00		7,186.00	40,721.00
18	Cooler	14,466.00	-	-	-	14,466.00	15%	-	2,170.00		2,170.00	12,296.00
19	Television & Tape Recorder	1,550.00	-	-	-	1,550.00	15%	-	233.00		233.00	1,317.00
	TOTAL (B)	**2,485,663.00**	**174,445.00**	**186,386.00**	**-**	**2,846,494.00**		**-**	**421,030.00**	**-**	**421,030.00**	**2,425,464.00**
	Total (A+B)	**59,285,594.00**	**414,856.00**	**3,943,430.00**	**760,001.00**	**62,883,879.00**		**-**	**5,799,604.00**	**-**	**5,799,604.00**	**57,084,275.00**
		-	-	-	-	-	-	-	-	-	-	-

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