N TOMAR & ASSOCIATES
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 the Board
Association for Social Service and Rehabilitation of the Aged
BB-9-G, DDA Flats, Munirka,
New Delhi – 110067

1. This Report is issued in accordance with the terms of our engagement with **Association for Social Service and Rehabilitation of the Aged** (the 'Society) Registration no. under the FCRA 231661282.

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 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').

Management's Responsibility for the Foreign Contribution Financial Statements

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements 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 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 Rulesand providing all required information to the Ministry of Home Affairs.



Plot No -39, Shiv Puri Part II, Najafgarh, New Delhi-110043
Mob.: 9873472258,9560324129, Email: neerajtomar.ca@gmail.com

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 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 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. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements, 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, in all material respects, in accordance with the basis of accounting described in note 2 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.

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.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements for the year ended 31st March 2026 are prepared, in all material respects.

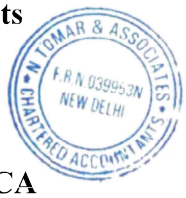
Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements 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 members of the Board 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 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 & on behalf of-
N TOMAR & ASSOCIATES
Chartered Accountants
FRN No. 039953N



CA Neeraj Tomar, ACA
Partner
MM No. 566623

Date: 30-09-2026
Place: New Delhi
UDIN: 26566623LGMYZX7333

ASSOCIATION FOR SOCIAL SERVICE AND REHABILITATION OF THE AGED (ASSRA)
REGISTERED OFFICE: BB-9-G, DDA FLATS, MUNIRKA, NEW DELHI - 110067

Balance Sheet as at 31st March 2026

Foreign Projects *(Amount in INR)*

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Reserve Funds		3,08,67,333	3,18,96,748
(b)	Assets Funds		12,99,509	15,31,980
			3,21,66,842	3,34,28,728
2	**Current liabilities**			
(a)	Other current liabilities	4	8,61,259	19,11,139
			8,61,259	19,11,139
	Total		**3,30,28,101**	**3,53,39,867**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		22,70,671	25,63,984
(ii)	Capital work in progress		2,23,98,563	1,77,93,887
(iii)	Intangible asset under development			
(b)	Non-current investments	6	4,00,000	71,00,000
(c)	Long Term Loans and Advances	7	-	-
(d)	Other non-current assets	14	-	-
			2,50,69,234	2,74,57,871
2	**Current assets**			
(a)	Current investments			
(b)	Cash and bank balances	7	74,45,320	39,47,760
(c)	Short Term Loans and Advances	8	4,29,852	15,30,730
(d)	Other current assets	9	83,694	24,03,505
			79,58,866	78,81,995
	Total		**3,30,28,101**	**3,53,39,867**
As per our report of even date, FC 4 Attached		1&2	-	-

Brief about the Entity & Summary of significant accounting policies

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

For & on behalf :
N TOMAR & ASSOCIATES
Chartered Accountants
F. R. No.: 039953N

CA Neeraj Tomar, ACA
Proprietor
MM No. 566623
UDIN:26566623LGMYZX7333
Place: New Delhi
Date: 30-09-2026

For & on behalf :
Association For Social Service and Rehabilitation of the Aged (ASSRA)

Dr. Subhajit Sahoo
President

Deeti Ranjita Ray
Secretary

Dharvendra Singh Yadav
Treasurer

ASSOCIATION FOR SOCIAL SERVICE AND REHABILITATION OF THE AGED (ASSRA)
REGISTERED OFFICE: BB-9-G, DDA FLATS, MUNIRKA, NEW DELHI - 110067

Income and Expenditure A/c for the period from 1st April 2025 to 31st March 2026

Foreign Projects *(Amount in INR)*

	Particulars	Note	31 March 2026	31 March 2025
I	**Income**			
(a)	Donations and Grants	10	3,47,10,183	4,97,61,782
(b)	Other Income	11	4,69,918	9,18,277
II	**Total**		**3,51,80,101**	**5,06,80,059**
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	12	3,52,95,001	4,61,61,546
(b)	Establishment Expenses	13	6,94,733	1,93,891
(c)	Depreciation and amortization expense	14	2,19,782	1,69,458
	Total		**3,62,09,516**	**4,65,24,895**
IV	Excess of Income over Expenditure before exceptional and extraordinary items (II- III)		-10,29,415	41,55,164
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (IV-V)		-10,29,415	41,55,164
VII	Extraordinary Items		-	-
VIII	**Excess of Income over Expenditure for the year (VI-VII)**		-10,29,415	41,55,164
	Appropriations Transfer to funds:			
	Balance transferred to General Fund:		39,70,585	90,59,107
	Balance transferred to Corpus Fund:		-50,00,000	-49,03,943

As per our report of even date, FC 4 Attached 1&2
Brief about the Entity & Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements

For & on behalf :
N TOMAR & ASSOCIATES
Chartered Accountants
F. R. No.: 039953N

CA Neeraj Tomar, ACA
Proprietor
MM No. 566623
UDIN:26566623LGMYZX7333

Place: New Delhi
Date: 30-09-2026

For & on behalf :
Association For Social Service and Rehabilitation of the Aged (ASSRA)

Dr. Subhajit Sahoo
President

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Secretary

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Treasurer

ASSOCIATION FOR SOCIAL SERVICE AND REHABILITATION OF THE AGED (ASSRA)
REGISTERED OFFICE: BB-9-G, DDA FLATS, MUNIRKA, NEW DELHI - 110067

Receipts & Payment A/c for the period from 1st April 2025 to 31st March 2026

Foreign Projects *(Amount in INR)*

RECEIPTS	**Note**	**31 March 2026**	**31 March 2025**
Opening Balance :			
Cash and Bank Balances	7	39,47,760	18,28,491
Donation & Grants	10	3,47,10,183	4,97,61,782
Other Income	11	27,86,329	12,59,082
Fixed Deposit Matured		67,00,000	72,74,467
Increase in Liabilities / Decrease in Assets		11,00,877	3,45,609
Total		**4,92,45,149**	**6,04,69,430**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	12	3,52,95,001	4,61,43,831
Establishment Expenses	13	6,94,733	1,93,891
Non-Recurring Expenses	5	47,63,616	93,93,230
Decrease in Liabilities / Increase in Assets		10,46,480	7,90,718
Investment made during the year		-	-
Closing Balance			
Cash and Bank Balances	7	74,45,320	39,47,760
		-	-
Total		**4,92,45,149**	**6,04,69,430**
As per our report of even date, FC 4 Attached	1&2		
Brief about the Entity & Summary of significant accounting policies		-	-

The accompanying notes are an integral part of the financial statements

For & on behalf :
N TOMAR & ASSOCIATES
Chartered Accountants
F. R. No.: 039953N

CA Neeraj Tomar, ACA
Proprietor
MM No. 566623
UDIN:26566623LGMYZX7333

Place: New Delhi
Date: 30-09-2026

For & on behalf :
Association For Social Service and Rehabilitation of the Aged (ASSRA)

Dr. Subhajit Sahoo
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ASSOCIATION FOR SOCIAL SERVICE AND REHABILITATION OF THE AGED (ASSRA)
REGISTERED OFFICE: BB-9-G, DDA FLATS, MUNIRKA, NEW DELHI - 110067

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

Foreign Projects *(Amount in INR)*

3 Fund Details	**31 March 2026**	**31 March 2025**
A. Unrestricted Funds		
(a) **Corpus Fund**		
Opening Balance	50,00,000	99,03,943
Add:- Amount Received During the Year		
Less: Expenses out of Corpus Fund	-50,00,000	-49,03,943
	-	50,00,000
(b) **Project & General Fund Balance**		
Opening balance	2,68,96,748	1,78,37,641
Add: Excess of Income Over Expenditure	39,70,585	90,59,107
	3,08,67,333	2,68,96,748
(c) **Assets Funds**		
Opening balance	15,31,980	17,88,835
Add: Addition During The Year	-	17,715
Less: Depreciation transferred from I&E A/c	2,32,471	2,74,570
	12,99,509	15,31,980
Total (a+b+c)	**3,21,66,842**	**3,34,28,728**

4 Other current liabilities	**31 March 2026**	**31 March 2025**
(a) TDS payable	96,038	1,41,642
EPF Payable	61,245	1,10,000
(b) Other payables (specify nature)		
Expenses Payable (DL)	-	-
Professional/Technical Services	-	-
Audit Fee Payable	30,000	30,000
Salary & Expenses Payable	6,73,976	14,58,020
Employee Reimbursement		1,53,477
Accounting Fee Payable	-	18,000
Total	**8,61,259**	**19,11,139**

6 Current Investments	**31 March 2026**	**31 March 2025**
(a) Investments in equity instruments	-	-
(b) Investments in preference shares	-	-
(c) Investments in government or trust securities	-	-
(d) Investments in debentures or bonds	-	-
(e) Investments in mutual funds	-	-
(f) Investments in partnership firms;	-	-
(a) Other non-current investments		
AXIS 919040070568805	-	50,00,000
ICICI 778213000192	-	17,00,000
ICICI 778213000197	4,00,000	4,00,000
Total Investments	**4,00,000**	**71,00,000**

(Amount in INR)

7	Cash and Bank Balances	31 March 2026	31 March 2025
A	**Cash and cash equivalents**		
(a)	On current accounts		
	SBI A/c-30572 (Designated)	3,83,787	2,73,423
	ICICI A/c-65663 (Another FCRA)	8,75,403	1,72,483
	Axis A/c-918020045314535 (Utilization)	-	29,203
	Axis A/c-74535 (Utilization)	61,86,130	34,72,651
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(b)	Cash on hand	-	-
	Sub-Total	74,45,320	39,47,760
B	**Other bank balances**		
(a)	Bank Deposits		
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months to 12 months	-	-
(iii)	Margin money or deposits under lien	-	-
(i)	Others (Fixed Deposit)		
	Sub-Total	-	-
	Total	**74,45,320**	**39,47,760**

8	Short Term Loans and advances	31 March 2026	31 March 2025
(a)	**Other loans and advances (specify nature)**		
(i)	Prepaid expenses	30,514	3,16,653
(ii)	Balance with government authorities (TDS Receivable)	62,382	1,03,718
(iii)	Staff Advances	-	1,69,576
(iv)	Vendor Advance	23,275	1,34,692
(v)	Other Advances	-	26,743
(vi)	Other Receivables	3,13,681	7,79,349
	Total	**4,29,852**	**15,30,730**
	Sub-classification:		
	Secured, considered good;	4,29,852	15,30,730
	Unsecured, considered good;	-	-
	Doubtful	-	-
		4,29,852	15,30,730
	Total	**4,29,852**	**15,30,730**

9	Other current assets	31 March 2026	31 March 2025
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits		
	Accrued Interest Axis 919040070568805	-	19,31,389
	Accrued Interest ICICI 778213000192	-	4,20,166
	Accrued Interest ICICI 778213000197	83,694	51,950
	Total	**83,694**	**24,03,505**

10	Donations and Grants	31 March 2026	31 March 2025
(a)	**Grants**		
	Noora Health	2,25,91,320	4,13,20,286
	Child Nurture and Relief Inc.	76,90,947	81,72,786
	Solidaridad	-	2,68,710
	CAF America / MetLife Foundation	44,21,750	-
	CAF America / Groundswell Charitable Foundation	6,166	-
		3,47,10,183	**4,97,61,782**
(b)	**Donation**	-	-
	Total	**3,47,10,183**	**4,97,61,782**

11	Other income	31 March 2026	31 March 2025
(a)	Interest income	4,66,518	9,18,277
(b)	Liabilities Written off	3,400	-
	Total	**4,69,918**	**9,18,277**

12	Charitable Expenses-Program Expenses	31 March 2026	31 March 2025
	Donor : Noora Health		
	Project : MEDICAL RELIEF-Care Companion Program (CCP)		
	Salary and Wages	1,76,34,547	2,09,37,344
	Social Security Benefits	3,08,318	13,49,230
	Travel and Lodging expense	47,13,936	72,08,752
	Supplies and Printing Cost	10,85,394	51,55,665
	Other Staff Expense	11,026	5,486
	Office Expense	2,30,651	1,16,474
	Consultancy Charges	-	1,44,658
	Communication Cost	81,378	2,14,587
	Non-Recurring Expenses	-	17,715
	SUB TOTAL	**2,40,65,249**	**3,51,49,911**
	Donor : Child Nurture & Relief Inc.		
	Project : EDUCATION & LIVELIHOOD SUPPORT		
	Field Staff Salary	37,01,860	37,84,272
	Small Business Support / Youth Livelihood	16,45,713	37,40,446
	Education Support	13,79,741	-
	Project Monitoring & Evaluation Expense	1,23,686	-
	Printing & Stationery Charges	1,360	-
	Travel Expenses	21,195	-
	SUB TOTAL	**68,73,555**	**75,24,718**
	Donor : Solidarid		
	Project : ENVIRONMENT RELATED PROJECTS		
	Conservation & Regeneration of Traditional Waterbody	-	7,08,792
	SUB TOTAL	**-**	**7,08,792**



Project : ELDERLY SUPPORT PROGRAM		
Bed frame making charges	72,300	-
Grocery for Elderly	1,870	23,930
World Elderly Day Celebration Expenses	5,455	4,455
Old Age Home Monitoring Expenses	-	38,423
Grocery Transporation Charges	46,740	10,100
Local Food & Travel expenses during field visits	3,000	-
Blankets & Cloths Distribution to the Elderly	9,500	-
SUB TOTAL	**1,38,865**	**76,908**
Project : EDUCATION & VOCATIONAL TRAINING		
Education Volunteers	8,36,200	5,88,900
Agriculture/Fertiliser/Seeds	47,222	-
Agriculture Volunteer	4,81,275	4,38,000
Health Volunteers	3,24,000	3,00,000
Tailoring Volunteer	-	31,750
Livelihood -Traditional Agricultural Model	4,304	45,679
Program Outreach and Awareness Expenses	2,64,000	3,95,500
Consultancy Charges	2,50,000	-
Celebration Expenses	45,870	22,941
Eye Camp Expenses	2,200	2,000
Education Expenses	-	1,022
Medical Support Expense	5,730	65,000
Labour Charges	-	1,42,789
Livelihood Through Carpentary Training	12,883	10,090
Livelihood Through Computer Training	-	11,263
Livelihood Training to Young Mother & Marginalised Youth	1,386	
Livelihood Through Craft Training	13,000	
GDA Training Centre (Patamda-Jharkhand)	58,500	15,563
Remedial Class & E-library- Patna centre	43,470	-
Annual Sports Expense	3,894	-
Internship Stipend	4,000	-
Self-Employment Support Expenses-Grocery Shop	5,275	20,000
Livelihood Through Tailoring Training	38,730	9,819
Repair & Maintenance	94,839	4,78,448
Programme Expense- Agriculture etc.	-	44,667
Printing & Stationary	13,683	7,349
Field Monitoring Visit Jharkhand	72,519	46,737
Field Monitoring expense odisha	43,320	
Watch and Ward Expense	10,412	9,222
Students Exposure Visit	2,200	-
Hardware & Electrical expense	4,45,738	
Field Support Staff	-	-
Write offs	-	14,478
SUB TOTAL	**31,24,650**	**27,01,217**
Donor : CAF America / MetLife Foundation		
Grocery Kit Distribution (Elderly Support Program)	10,92,682	-
SUB TOTAL	**10,92,682**	**-**
Total	**3,52,95,001**	**4,61,61,546**

13 Admin Expenses	31 March 2026	31 March 2025
Professional Charges	6,00,577	1,20,000
Audit Fees	30,000	50,000
Bank Charges	17,180	12,269
Staff Welfare General	25,026	-
Website/domains & Hosting Charges	6,500	-
Telephone & Internet charges	5,874	-
Security guard(Jharkhand)	4,655	-
Insurance	1,725	912
Travelling Expenses	1,500	-
Postage & Courier	1,340	860
Interest on TDS	356	-
TDS Payment	-	9,720
Office Expenses	-	130
Total	**6,94,733**	**1,93,891**

14 Depreciation and amortization expense	31 March 2026	31 March 2025
On tangible assets (Refer note 11)	4,52,253	4,44,028
On intangible assets (Refer note 11)	-	-
Less: Transferred to Assets Fund	2,32,471	2,74,570
Total	**2,19,782**	**1,69,458**

OMAR & ASSOCIATES CHARTERED ACCOUNTANTS FRN 039953N NEW DELHI

ASSRA New Delhi

ASSOCIATION FOR SOCIAL SERVICE AND REHABILITATION OF THE AGED (ASSRA)
BB-9-G, DDA FLATS, MUNIRKA, NEW DELHI - 110067

Schedule-4

Foreign Projects

Particulars	OPENING WDV			DELETIONS	DEPRECIATION	CLOSING WDV	RATE OF DEP
	AS AT 01.04.2025	ADDITIONS >180 Days	ADDITIONS <180 Days			AS AT 31.03.2026	
Out of Donor Fund							
Computers & Laptops	13,997		-	-	5,599	8,398	40%
Furniture & Fixture	16,501	-	-	-	1,650	14,851	10%
Vehicles	14,26,822	-	-	-	2,14,023	12,12,799	15%
Mobile Phones	64,581	-	-	-	9,687	54,894	15%
Bicycle	4,115		-	-	617	3,498	15%
Water Purifier	5,964	-	-	-	895	5,069	15%
[A]	**15,31,980**	**-**	**-**	**-**	**2,32,471**	**12,99,509**	
Out of Own Fund							
Water Pump	34,768	-	-	-	5,215	29,553	15%
Solar Light	7,16,657	-	20,543	-	1,09,039	6,28,161	15%
Wood Cutting Machine	4,538	-	-	-	681	3,857	15%
Aluminium Folding Ladder	-	-	5,600	-	420	5,180	15%
Bicycle	3,316	-	-	-	497	2,819	15%
Bed	1,33,327	-	-	-	19,999	1,13,328	15%
Camera	38,503	-	-	-	5,775	32,728	15%
Sewing Machine	25,206	-	-	-	3,781	21,425	15%
Generator	33,809	-	-	-	5,071	28,738	15%
Fan	33,041	-	6,400	-	5,436	34,005	15%
Harvester Machine for Agriculture	-	-	9,500	-	713	8,787	15%
Inverter & Battery	-	-	59,000	-	4,425	54,575	15%
Furniture & Fixture	4,759	-	-	-	476	4,283	10%
Mobile Phones	-	1,500	-	-	225	1,275	15%
Computers & Laptops	4,080	-	-	-	1,632	2,448	40%
Multipurpose Community Hall	-	-	11,27,933	-	56,397	10,71,536	10%
Building Work in Progress (Odisha)	1,77,93,887	14,43,686	20,89,454	-	-	2,13,27,027	0%
[B]	**1,88,25,891**	**14,45,186**	**33,18,430**	**-**	**2,19,782**	**2,33,69,725**	
Total [A+B]	**2,03,57,871**	**14,45,186**	**33,18,430**	**-**	**4,52,253.00**	**2,46,69,234**	