

# K.W. JAIN & CO.

Chartered Accountants

Address : Pritam Castle, Clock Tower, Chakrata Road, Dehradun  
Ph. : Mob. : 9719215004 | Email : jainalokkumar@yahoo.com



We have audited the account of, **HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY, DREAM HOUSE, NEAR PANINGTEM, WOOD STOCK SCHOOL, LANDOUR BAZAR, UTTARAKHAND 249180, REGISTRATION No. 347900137 (Society Reg. No. 626/2001-02, Dated 30.12.2000)** for the year ending the **31 March 2026** and examined all relevant books and vouchers and certify that according to the audited account:

1. The brought forward foreign contribution at the beginning of the year was **Rs. 86,66,177/-**.
2. Foreign contribution of/worth **Rs. 75,00,968/-** was received by the association during the financial year 2025-26.
3. Other Receipts include – Parents Contribution Rs. 87,640/-, Interest on FDR 5,64,231/-, Interest on Saving Account Rs. 42,284/- and Interest on Income Tax Refund Rs. 2,870/- were received by the Society during the year 2025-26.
4. The balance of unutilized foreign contribution with the association at the end of the year 2025-26 was **Rs. 94,32,224/-**.
5. Certified that the Association has maintained the accounts of foreign contribution and records related thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with the rule 17 of the Foreign contribution (Regulation) Rules, 2011.
6. The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by me/us.
7. The association has utilized the foreign contribution received for the purpose(s) it is registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).
8. I have examined all relevant books and records, including the items mentioned in column 8 of FC-4 and to the best of my knowledge and belief **Himalayan Educational Literacy Project Society** has **not violated** any provisions of the Foreign Contribution (Regulation) Act 2010 or rules made thereunder or notifications issued thereunder.

For M/s K.W. Jain & Co.  
Chartered Accountants  
FRN # 000247C

(Gaurav Kumar Laul)  
Partner

M No # 417548

UDIN: 26417548TFAPJG9184

Date: 01-09-2026  
Place: Dehradun

# K.W. JAIN & CO.

Chartered Accountants

Address : Pritam Castle, Clock Tower, Chakrata Road, Dehradun  
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- i. The brought forward investment in securities at the beginning of the year was **NIL**.
- ii. The further investment in securities worth Nil was made by **HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY** during the year 31<sup>st</sup> March 2026.
- iii. The total Value of Investment in Securities made by **HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY** at the end of the year 31<sup>st</sup> March 2026 was **NIL**.
- iv. Certified that **HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY** has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 13 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with sub-rule (1) of the Foreign contribution (Regulation) Rules, 2011.
- v. The information furnished in this certificate and in the enclosed Balance-Sheet and Statement of Receipt and Payment is correct as checked by us.

For M/s K. W. Jain & Co.  
Chartered Accountants  
FRN # 000247C

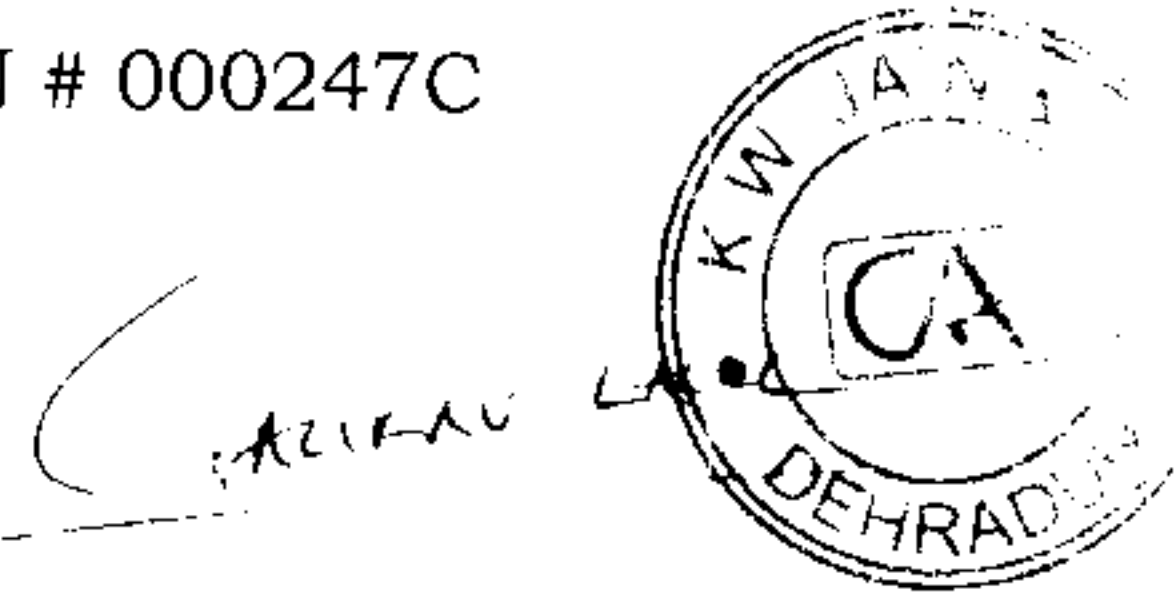
(Gaurav Kumar Laul)  
Partner

M. No# 417548

UDIN: 264175487F5PJC9184

Date: 01-09-2026

Place: Dehradun



**HIMALAYAN EDUCATION LITERACY PROJECT SOCIETY**  
**MUSSOORIE, DEHRADUN**

**Balance Sheet as at 31st March 2026**

(Amount in Rs.)

|            | Particulars                                                             | Note | 31 March 2026     | 31 March 2025     |
|------------|-------------------------------------------------------------------------|------|-------------------|-------------------|
| <b>I</b>   | <b>SOURCES OF FUNDS</b>                                                 |      |                   |                   |
| <b>(A)</b> | <b>Unrestricted Funds</b>                                               |      |                   |                   |
| (a)        | Fixed Asset Capital Fund                                                | 1    | 7,949,900         | 8,163,400         |
| (b)        | Working Capital Fund                                                    | 2    | 5,485,406         | 4,631,948         |
| (c)        | Funds u/s 11(1A)                                                        |      | 4,000,000         | 4,000,000         |
|            |                                                                         |      | <b>17,435,307</b> | <b>16,795,348</b> |
| <b>(B)</b> | <b>Current Liabilities</b>                                              |      |                   |                   |
| (a)        | EPF Payable                                                             |      | 75,238            | 31,400            |
| (b)        | ESI Payable                                                             |      | 12,732            | 5,798             |
| (c)        | Salary Payables                                                         |      | 4,843             | 169,401           |
| (d)        | Other Payables                                                          |      | -                 | 60,145            |
|            |                                                                         |      | <b>92,813</b>     | <b>266,744</b>    |
|            | <b>Total(A+B)</b>                                                       |      | <b>17,528,120</b> | <b>17,062,093</b> |
| <b>II</b>  | <b>Application of Funds</b>                                             |      |                   |                   |
| <b>(A)</b> | <b>Non-current assets</b>                                               |      |                   |                   |
| (a)        | Property, Plant and Equipment and Intangible asse                       | 3    | 7,949,901         | 8,163,400         |
| (b)        | Investments                                                             |      |                   |                   |
| (i)        | Fixed Deposits                                                          | 4(A) | 4,154,176         | 3,913,495         |
| (ii)       | Fixed Deposits u/s 11(1A)                                               | 4(B) | 4,595,560         | 4,330,132         |
| (iii)      | Fixed Depoists Pledged                                                  | 4(C) | 48,566            | 46,880            |
|            |                                                                         |      | <b>16,748,203</b> | <b>16,453,907</b> |
| <b>(B)</b> | <b>Current assets</b>                                                   |      |                   |                   |
| (a)        | Cash & Bank balances                                                    | 5(A) | 703,482           | 529,952           |
| (b)        | Other Current Assets                                                    | 5(B) | 76,436            | 78,233            |
|            |                                                                         |      | <b>779,918</b>    | <b>608,185</b>    |
|            | <b>Total(A+B)</b>                                                       |      | <b>17,528,120</b> | <b>17,062,093</b> |
|            | The accompanying notes are an integral part of the financial statements |      |                   |                   |

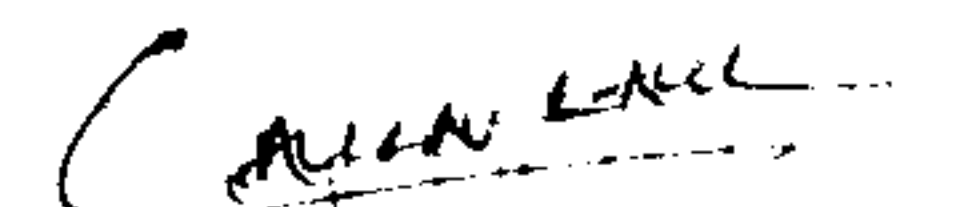
Certified in terms of our separate reports of even date.

For Himalayan Educational Literacy Project

For M/s K W Jain & Co.  
Chartered Accountants  
FRN#000247C

  
Naveen Kumar  
B.A.

Date: 1-4-26  
Place: Dehradun

  
[Gaurav Kumar Laul]  
Partner, Mem No. 417548

UDIN-26417548EXOUWP7203

**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY**  
**Notes forming part of the Financial Statements for the year ended, 31st March, 2026**

**Fixed Asset Capital Fund**

Note 1

| PARTICULARS                     | 31 March 2026 |                  | 31 March 2025 |                  |
|---------------------------------|---------------|------------------|---------------|------------------|
|                                 | Details       | Amount           | Details       | Amount           |
| Last Balance                    | 8,163,400     |                  | 8,922,996     |                  |
| Add: Addition during the year   | 802,500       | 8,965,900        | 238,245       | 9,161,241        |
| Less: Deduction during the year | -             |                  | -             |                  |
| Sold during the year            | -             |                  |               |                  |
| Depreciation during the year    | -1,016,000    | -1,016,000       | -997,841      | -997,841         |
| <b>TOTAL</b>                    |               | <b>7,949,900</b> |               | <b>8,163,400</b> |

**Working Capital Fund**

Note 2

| PARTICULARS                  | 31 March 2026 |                  | 31 March 2025 |                  |
|------------------------------|---------------|------------------|---------------|------------------|
|                              | Details       | Amount           | Details       | Amount           |
| Last Balance                 | 4,631,948     |                  | 3,561,782     |                  |
| Add: Surplus during the year | 853,459       | 5,485,406        | 1,070,166     | 4,631,948        |
| <b>TOTAL</b>                 |               | <b>5,485,406</b> |               | <b>4,631,948</b> |

*Annexed to and forming part of the Balance Sheet*

*Xy Saluja*  
*Narender Kumar*  
*B.P.*

*[Signature]*

# HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY

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

## Fixed Assets

Note 3

| Particulars                         | WDV (01.04.2025) | Additions |               | Deduction | Total            | Rate | Depreciation   | WDV (31.03.2026) |
|-------------------------------------|------------------|-----------|---------------|-----------|------------------|------|----------------|------------------|
|                                     |                  | 1st Half  | 2nd Half      |           |                  |      |                |                  |
| <b>I) FC</b>                        |                  |           |               |           |                  |      |                |                  |
| <b>Land</b>                         |                  |           |               |           |                  |      |                |                  |
| At Jordi                            | 339,000          | -         | -             | -         | 339,000          | 0%   | -              | 339,000          |
| Retaining Wall                      | 28,000           | -         | -             | -         | 28,000           | 0%   | -              | 28,000           |
| <b>Building</b>                     |                  |           |               |           |                  |      |                |                  |
| Dormitory                           | 305,335          | -         | -             | -         | 305,335          | 10%  | 30,533         | 274,801          |
| New toilets                         | 57,735           | -         | -             | -         | 57,735           | 10%  | 5,774          | 51,962           |
| Building                            | 59,870           | -         | -             | -         | 59,870           | 10%  | 5,987          | 53,883           |
| Building (Hostel & Training Center) | 1,533,908        | -         | -             | -         | 1,533,908        | 10%  | 153,391        | 1,380,518        |
| Building Construction               | 3,143,453        | -         | -             | -         | 3,143,453        | 10%  | 314,345        | 2,829,108        |
| Dormitory/Library/Computer          | 1,238,323        | -         | -             | -         | 1,238,323        | 10%  | 123,832        | 1,114,491        |
| Computer                            | 126,089          | -         | -             | -         | 126,089          | 40%  | 50,435         | 75,653           |
| Printer                             | 24,404           | -         | -             | -         | 24,404           | 15%  | 3,661          | 20,744           |
| Projector & Projector Screen        | 25,281           | -         | -             | -         | 25,281           | 15%  | 3,792          | 21,489           |
| Fire extinguisher                   | 815              | -         | -             | -         | 815              | 15%  | 122            | 693              |
| Television and DVD Player           | 26,661           | -         | -             | -         | 26,661           | 15%  | 3,999          | 22,662           |
| Furniture/Fixtures                  | 155,033          | -         | -             | -         | 155,033          | 10%  | 15,503         | 139,530          |
| Kitchen Equipments                  | 14,563           | -         | -             | -         | 14,563           | 10%  | 1,456          | 13,106           |
| Inverter                            | 34,336           | -         | -             | -         | 34,336           | 15%  | 5,150          | 29,186           |
| Refrigerator                        | 6,611            | -         | -             | -         | 6,611            | 15%  | 992            | 5,620            |
| CCTV                                | 7,351            | -         | -             | -         | 7,351            | 15%  | 1,103          | 6,249            |
| Weight Machine                      | 2,834            | -         | -             | -         | 2,834            | 10%  | 283            | 2,551            |
| Musical Instruments                 |                  |           | 39,500        |           | 39,500           | 15%  | 2,963          | 36,538           |
| Furniture/Fixtures                  | 104,893          | -         | -             | -         | 104,893          | 10%  | 10,489         | 94,404           |
| Watertanks                          | 1,770            | -         | -             | -         | 1,770            | 15%  | 265            | 1,504            |
| Washing Machine                     | 20,056           | -         | -             | -         | 20,056           | 15%  | 3,008          | 17,048           |
| New Solar Heater                    | 5,356            | -         | -             | -         | 5,356            | 15%  | 803            | 4,553            |
| Kitchen Equipments                  | 19,292           | -         | -             | -         | 19,292           | 15%  | 2,894          | 16,398           |
| Electrical Appliances               | 16,881           | -         | -             | -         | 16,881           | 15%  | 2,532          | 14,349           |
| CCTV                                | 8,782            | -         | -             | -         | 8,782            | 15%  | 1,317          | 7,465            |
| Sewing Machine                      | 16,673           | -         | -             | -         | 16,673           | 15%  | 2,501          | 14,172           |
| Motor cycle                         | 50,573           | -         | -             | -         | 50,573           | 15%  | 7,586          | 42,987           |
| Scorpio                             | 138,934          | -         | -             | -         | 138,934          | 15%  | 20,840         | 118,094          |
| Scooter                             | 12,762           | -         | -             | -         | 12,762           | 15%  | 1,914          | 10,848           |
| <b>Balance C/f</b>                  | <b>7,525,575</b> | <b>-</b>  | <b>39,500</b> | <b>-</b>  | <b>7,565,075</b> |      | <b>777,474</b> | <b>6,787,601</b> |

*[Signature]*  
Naveen Kumar  
BPF



# HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY

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

## Fixed Deposits

| Note 4 |                     |             |                 |                    |                     |        |                       |                                |
|--------|---------------------|-------------|-----------------|--------------------|---------------------|--------|-----------------------|--------------------------------|
| S.No   | Bank's Name         | FDR No.     | Opening Balance | Made during the Yr | Interest for the Yr | TDS    | Matured during the Yr | Closing Value as on 31.03.2026 |
| 4(A)   | FDR with SBI        |             |                 |                    |                     |        |                       |                                |
| 1      | State Bank Of India | 39137136653 | 395,320         | -                  | 27,248              | 2,726  | -                     | 419,842                        |
| 2      | State Bank Of India | 38837417625 | 200,170         | -                  | 13,396              | 1,340  | -                     | 212,226                        |
| 3      | State Bank Of India | 38639607644 | 204,147         | -                  | 13,431              | 1,345  | -                     | 216,233                        |
| 4      | State Bank Of India | 39271007203 | 324,720         | -                  | 22,327              | 2,233  | -                     | 344,814                        |
| 5      | State Bank Of India | 39738323196 | 1,256,102       | -                  | 84,162              | 8,418  | -                     | 1,331,846                      |
| 6      | State Bank Of India | 39937736628 | 250,225         | -                  | 17,126              | 1,713  | -                     | 265,638                        |
| 7      | State Bank Of India | 41627460315 | 227,876         | -                  | 15,675              | 1,568  | -                     | 241,983                        |
| 8      | State Bank Of India | 41485080331 | 171,344         | -                  | 11,644              | 1,165  | -                     | 181,823                        |
| 9      | State Bank Of India | 43783432622 | 151,567         | -                  | 11,247              | 1,125  | -                     | 161,689                        |
| 10     | State Bank Of India | 42874433823 | 212,788         | -                  | 14,691              | 1,470  | -                     | 226,009                        |
| 11     | State Bank Of India | 43154210219 | 209,242         | -                  | 14,094              | 1,410  | -                     | 221,926                        |
| 12     | State Bank Of India | 43334937783 | 207,393         | -                  | 14,904              | 1,491  | -                     | 220,806                        |
| 13     | State Bank Of India | 43514804045 | 102,601         | -                  | 7,490               | 750    | -                     | 109,341                        |
|        |                     |             | 3,913,495       | -                  | 267,435             | 26,754 | -                     | 4,154,176                      |

*Signature*  
Naveen Kumar  
BPF

|             |                       |             |                  |   |                |               |   |                  |
|-------------|-----------------------|-------------|------------------|---|----------------|---------------|---|------------------|
| <b>4(B)</b> | <b>FDR u/s 11(1A)</b> |             |                  |   |                |               |   |                  |
| 14          | State Bank Of India   | 42536201923 | 4,108,995        | - | 279,581        | 27,959        | - | 4,360,617        |
| 15          | State Bank Of India   | 42225640239 | 221,137          | - | 15,341         | 1,535         | - | 234,943          |
|             |                       |             | <b>4,330,132</b> |   | <b>294,922</b> | <b>29,494</b> | - | <b>4,595,560</b> |
|             | <b>TOTAL</b>          |             | <b>8,243,627</b> | - | <b>562,357</b> | <b>56,248</b> |   | <b>8,749,736</b> |

Annexed to and forming part of the Balance sheet of even date

  
 Narender Kumar  
 D.P.F.



**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY**  
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

**Fixed Deposit Pledged**

Note 4(C)

| PARTICULARS           | 31 March 2026 |               | 31 March 2025 |               |
|-----------------------|---------------|---------------|---------------|---------------|
|                       | Details       | Amount        | Details       | Amount        |
| <b>Pledged FD :</b>   |               |               |               |               |
| Under BSA             |               | 13,000        |               | 13,000        |
| Under EDU Dep         |               |               |               |               |
| -FDR No.35755022981   | 10,000        |               | 10,000        |               |
| -FDR No.35755028144   | 10,000        | 20,000        | 10,000        | 20,000        |
| Add: Interest Accrued |               | 15,566        |               | 13,880        |
| <b>TOTAL</b>          |               | <b>48,566</b> |               | <b>46,880</b> |

**Cash & Bank**

Note 5(A)

| PARTICULARS                               | 31 March 2026 |                | 31 March 2025 |                |
|-------------------------------------------|---------------|----------------|---------------|----------------|
|                                           | Details       | Amount         | Details       | Amount         |
| <b>Cash In Hand:</b>                      |               |                |               |                |
| IC                                        | 49            |                | -             |                |
| FC                                        | 7,280         | 7,329          | 18,275        | 18,275         |
| <b>Cash at Bank:</b>                      |               |                |               |                |
| <b>IC</b>                                 |               |                |               |                |
| -UBI A/c No.1738                          | 40,134        |                | 12,917        |                |
| <b>FC</b>                                 |               |                |               |                |
| -SBI A/c No.470                           | 152,139       |                | 373,312       |                |
| -SBI A/c No-040088149655[ F C Designated] | 503,879       | 696,153        | 125,449       | 511,677        |
| <b>TOTAL</b>                              |               | <b>703,482</b> |               | <b>529,952</b> |

**Other Current Assets**

Note 5(B)

| PARTICULARS                             | 31 March 2026 |               | 31 March 2025 |               |
|-----------------------------------------|---------------|---------------|---------------|---------------|
|                                         | Details       | Amount        | Details       | Amount        |
| <b>Loans &amp; Advances</b>             |               |               |               |               |
| Sangeeta Salary Advance                 | 20,000        |               |               |               |
| CED Salary Adv                          | -             |               | 20,000        |               |
| Deepchand Salary Advance                | -             |               | 3,600         |               |
| Shakuntala Devi Advance                 | -             | 20,000        | 2,400         | 26,000        |
| <b>Balance With Revenue Authorities</b> |               |               |               |               |
| TDS A.Y 2023-2024                       | -             |               |               |               |
| TDS A.Y 2025-2026                       | -             |               | 52,233        |               |
| TDS A.Y 2026-2027                       | 56,436        | 56,436        |               | 52,233        |
| <b>Total</b>                            |               | <b>76,436</b> |               | <b>78,233</b> |

Annexed to and forming part of the Balance Sheet of even date

*[Handwritten Signature]*  
Naveen Kumar  
B.F.

*[Handwritten Signature]*

**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY**  
**INCOME & EXPENDITURE ACCOUNT**  
**For the year ended 31st March, 2025**

|             | Particulars                                                                                   | 31 March 2026      |                  |                  | 31 March 2025      |                  |                  |
|-------------|-----------------------------------------------------------------------------------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|
|             |                                                                                               | Unrestricted funds | Restricted funds | Total            | Unrestricted funds | Restricted funds | Total            |
| <b>I</b>    | <b>Income</b>                                                                                 |                    |                  |                  |                    |                  |                  |
| (a)         | Donations and Grants                                                                          | 7,500,968          |                  | 7,500,968        | 5,760,971          |                  | 5,760,971        |
| <b>II</b>   | <b>Other Income</b>                                                                           |                    |                  |                  |                    |                  |                  |
|             | -Capital Proceeds                                                                             | -                  |                  | -                | -                  |                  | -                |
|             | -Tuition Fees Parent's Contribution                                                           | 212,990            |                  | 212,990          | 498,250            |                  | 498,250          |
|             | -Interest income                                                                              | 610,144            |                  | 610,144          | 549,579            |                  | 549,579          |
|             | -Gas Subsidy                                                                                  | -                  |                  | -                | 149                |                  | 149              |
|             | -Misc. Income                                                                                 | 2,656              |                  | 2,656            | 756                |                  | 756              |
| <b>III</b>  | <b>Total Income (I+II)</b>                                                                    | <b>8,326,758</b>   | <b>-</b>         | <b>8,326,758</b> | <b>6,809,705</b>   | <b>-</b>         | <b>6,809,705</b> |
| <b>IV</b>   | <b>Expenses:</b>                                                                              |                    |                  |                  |                    |                  |                  |
| (a)         | Child Care Expenses                                                                           | 977,662            |                  | 977,662          | 958,351            |                  | 958,351          |
| (b)         | Welfare/Empowerment of Women Expenses                                                         | 216,787            |                  | 216,787          | 257,946            |                  | 257,946          |
| (c)         | Village Development Program Expenses                                                          | 56,322             |                  | 56,322           | 168,936            |                  | 168,936          |
| (d)         | Varanasi Project Expenses                                                                     | 130,432            |                  | 130,432          | 90,957             |                  | 90,957           |
| (e)         | Child Education Development Expenses                                                          | 2,332,167          |                  | 2,332,167        | 2,921,818          |                  | 2,921,818        |
| (f)         | Scholarship/Sponsorship Program                                                               | 275,246            |                  | 275,246          | 233,330            |                  | 233,330          |
|             | Assuidity Skill Program                                                                       | 1,653,865          |                  | 1,653,865        | -                  |                  | -                |
| (g)         | Administrative Expenses                                                                       | 1,028,319          |                  | 1,028,319        | 573,906            |                  | 573,906          |
| (h)         | Employer Contribution                                                                         | -                  |                  | -                | 296,050            |                  | 296,050          |
| <b>V</b>    | <b>Total expenses</b>                                                                         | <b>6,670,799</b>   | <b>-</b>         | <b>6,670,799</b> | <b>5,501,294</b>   | <b>-</b>         | <b>5,501,294</b> |
| <b>VI</b>   | <b>SURPLUS BEFORE CAPITAL EXPENDITURE (III- V)</b>                                            | <b>1,655,959</b>   |                  | <b>1,655,959</b> | <b>1,308,411</b>   |                  | <b>1,308,411</b> |
| <b>VII</b>  | <b>Capital Expenditure</b>                                                                    | <b>802,500</b>     |                  | <b>802,500</b>   | <b>238,245</b>     |                  | <b>238,245</b>   |
| <b>VIII</b> | <b>Investment u/s 11(1A)</b>                                                                  |                    |                  |                  |                    |                  |                  |
| <b>IX</b>   | <b>Excess of Income over Expenditure for the year [ Transferred to Working Capital Fund ]</b> | <b>853,459</b>     | <b>-</b>         | <b>853,459</b>   | <b>1,070,166</b>   | <b>-</b>         | <b>1,070,166</b> |

Certified in terms of our separate reports of even date.

For Himalayan Educational Literacy Project Society

For M/s K W Jain & Co.  
Chartered Accountants  
FRN#000247C

Date: 1-9-26  
Place: Dehradun

(Gaurav Kumar Lall)  
Partner, Mem No. 417548  
UDIN: 264175486700WP7203

*[Signature]*  
Naveen Kumar  
B.R.

**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY**  
**RECEIPT & PAYMENT ACCOUNT**  
For the Year Ended 31st March, 2026

|          |                                        | (Amount in Rs. ) |           |                                    |           |                                    |  |
|----------|----------------------------------------|------------------|-----------|------------------------------------|-----------|------------------------------------|--|
| Sl No    | Particulars                            | Note No          | Details   | for the year ended 31st March 2026 | Details   | for the year ended 31st March 2025 |  |
| <b>A</b> | <b>RECEIPTS</b>                        |                  |           |                                    |           |                                    |  |
|          | Opening Balance B/f                    | 1                |           | 8,684,093                          |           | 7,613,928                          |  |
|          | <b>Revenue Receipts</b>                |                  |           |                                    |           |                                    |  |
|          | <b>Grants &amp; Donations</b>          |                  |           |                                    |           |                                    |  |
|          | Promise Child, USA                     |                  | 5,140,432 |                                    | 5,607,825 |                                    |  |
|          | EI Program                             |                  | -         |                                    | 41,595    |                                    |  |
|          | Friends of the Great Commi             |                  | 2,264,050 |                                    |           |                                    |  |
|          | Stephan Hellier                        |                  |           |                                    |           |                                    |  |
|          | I Jack W Devries                       |                  | 96,486    | 7,500,968                          | 111,551   | 5,760,971                          |  |
|          | <b>Parents Contribution</b>            |                  |           | 212,990                            |           | 498,250                            |  |
|          | <b>Other Income</b>                    | 2                |           | 612,800                            |           | 550,484                            |  |
|          | <b>Total Revenue Receipt</b>           |                  |           | <b>17,010,851</b>                  |           | <b>14,423,633</b>                  |  |
|          | <b>Contra</b>                          |                  |           |                                    |           |                                    |  |
|          | Providend Fund                         |                  | 453,010   |                                    | 217,440   |                                    |  |
|          | Employee State Insurance               |                  | 74,508    | 527,518                            | 14,028    | 231,468                            |  |
|          | <b>Total Receipts</b>                  |                  |           | <b>17,538,369</b>                  |           | <b>14,655,101</b>                  |  |
| <b>B</b> | <b>PAYMENTS</b>                        |                  |           |                                    |           |                                    |  |
|          | <b>Revenue Expenditure</b>             |                  |           |                                    |           |                                    |  |
| 1        | Child Care Expenses                    | 3                | 977,662   |                                    | 958,351   |                                    |  |
| 2        | Welfare/Empowerment of Women Expenses  | 4                | 216,787   |                                    | 257,946   |                                    |  |
| 3        | Village Development Program Expenses   | 5                | 56,322    |                                    | 168,936   |                                    |  |
| 4        | Varanasi Project Expenses              | 6                | 130,432   |                                    | 90,957    |                                    |  |
| 5        | Child Education Development Expenses   | 7                | 2,332,167 |                                    | 2,921,818 |                                    |  |
| 6        | Scholarship/Sponsorship Program        | 8                | 275,246   |                                    | 233,330   |                                    |  |
| 7        | Assuidity Skill program                |                  | 1,653,865 |                                    | -         |                                    |  |
| 8        | Administrative Expenses                | 9                | 1,028,319 | 6,670,799                          | 573,906   | 5,205,244                          |  |
| 9        | Employer Contribution to EPF and ESIC  | 10               |           | -                                  |           | 296,050                            |  |
|          | <b>Total Revenue Expenditure</b>       |                  |           | <b>6,670,799</b>                   |           | <b>5,501,294</b>                   |  |
|          | <b>Capital Expenditure</b>             |                  |           |                                    |           |                                    |  |
|          | Current liability paid during the year |                  |           | 802,500                            |           | 238,245                            |  |
|          | Adjustment to FDR                      |                  |           | 60,145                             |           | -                                  |  |
|          |                                        |                  |           | 5,000                              |           | -                                  |  |
|          | <b>Contra</b>                          |                  |           |                                    |           |                                    |  |
|          | Providend Fund                         |                  | 453,010   |                                    | 217,440   |                                    |  |
|          | Employee State Insurance               |                  | 74,508    | 527,518                            | 14,028    | 231,468                            |  |
|          | <b>Closing Balance c/f</b>             | 1                |           | 9,472,407                          |           | 8,684,093                          |  |
|          | <b>Total Expenditure</b>               |                  |           | <b>17,538,369</b>                  |           | <b>14,655,101</b>                  |  |

For Himalayan Educational Literacy Project

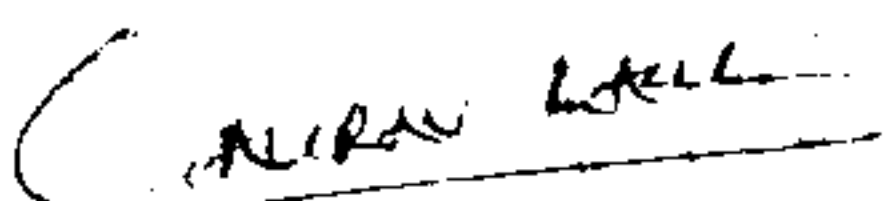
Certified in Terms of our separate report of even date  
attached to the Consolidated Financial Statements

For K.W Jain & Co  
Chartered Accountants  
FRN#000247C

01. 

02. 

03. 

  
(CA Gaurav Kumar Laul)  
Partner M.No 417548  
UDIN: 26417548 EXO UWP 7203  
Dated: 1-9-26

**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY**  
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

**Closing Balance**

| PARTICULARS                               | F.Y 2025-26 |                  | F.Y 2024-25 |                  |
|-------------------------------------------|-------------|------------------|-------------|------------------|
|                                           | Details     | Amount           | Details     | Amount           |
|                                           |             |                  |             |                  |
| <b>Cash In Hand:</b>                      |             |                  |             |                  |
| IC                                        | 49          |                  | -           |                  |
| FC                                        | 7,280       | 7,329            | 18,275      | 18,275           |
| <b>Cash at Bank:</b>                      |             |                  |             |                  |
| IC                                        |             |                  |             |                  |
| -UBI A/c No.1738                          | 40,134      |                  | 12,917      |                  |
| FC                                        |             |                  |             |                  |
| -SBI A/c No.470                           | 152,139     |                  | 373,312     |                  |
| -SBI A/c No-040088149655[ F C Designated] | 503,879     | 696,153          | 125,449     | 511,677          |
| <b>INVESTMENTS</b>                        |             |                  |             |                  |
| a. FDR With SBI                           | 4,154,176   |                  | 3,913,495   |                  |
| b. FDR u/s 11(1A)                         | 4,595,560   | 8,749,736        | 4,330,132   | 8,243,627        |
| Fixed Deposits Pledged with Edu Dep       |             | 35,566           |             | 38,880           |
| TDS A.Year 2023-24                        | -           |                  | -           |                  |
| TDS A.Year 2024-25                        | 56,436      |                  | -           |                  |
| TDS A.Year 2025-26                        | -           | 56,436           | 52,233      | 52,233           |
| <b>Less: Current Liabilities</b>          |             |                  |             |                  |
| -EPF Payable                              | -75,238     |                  | -31,400     |                  |
| -ESIC Payable                             | -12,732     |                  | -5,798      |                  |
| -Salary Payble                            | -4,843      | -92,813          | -169,401    | -206,599         |
| <b>Total</b>                              |             | <b>9,452,407</b> |             | <b>8,658,093</b> |

Note 1

**Other Income**

| PARTICULARS                   | F.Y 2025-26 |                | F.Y 2024-25 |                |
|-------------------------------|-------------|----------------|-------------|----------------|
|                               | Details     | Amount         | Details     | Amount         |
|                               |             |                |             |                |
| <b>Interest</b>               |             |                |             |                |
| On Fixed Deposits             | 267,435     |                | 235,896     |                |
| On Fixed DepositsU/S11(1A)    | 294,922     |                | 284,529     |                |
| On Pledged FD                 | 1,874       |                | 1,784       |                |
| On Saving Bank Accounts       | 43,043      |                | 24,787      |                |
| Interest on Income Tax Refund | 2,870       | 610,144        | 2,583       | 549,579        |
| Gas Subsidy                   |             |                |             | 149            |
| Misc Income                   |             | 2,656          |             | 756            |
| <b>Total</b>                  |             | <b>612,800</b> |             | <b>550,484</b> |

Note 2

Cont 2 ..

*[Handwritten Signature]*  
Naveen Kumar

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BPF

*[Handwritten Signature]*

# Child Care Expenses

| PARTICULARS                  | F.Y 2025-26 |                | F.Y 2024-25 |                |
|------------------------------|-------------|----------------|-------------|----------------|
|                              | Details     | Amount         | Details     | Amount         |
|                              |             |                |             |                |
| Nutrition & Hostel Supply    |             | 338,725        |             | 362,253        |
| Staff Salary                 |             | 388,338        |             | 434,000        |
| Maintenance & Repair         |             | 78,729         |             | 115,294        |
| Cleaning and Sanitation      |             | 25,600         |             | 24,000         |
| Fuel for Vehicles            |             | 6,115          |             | 4,379          |
| Medical Expenses             |             | 1,719          |             | 3,530          |
| T.V. Recharge                |             | -              |             | 300            |
| Traveling & food             |             | 505            |             | 595            |
| Clothing and Bedding         |             | 79,087         |             | 2,400          |
| Bhukhari                     |             | -              |             | 11,600         |
| Telephone & Internet         |             | 1,694          |             | -              |
| Security Expenses            |             | 55,950         |             | -              |
| Vehicle Repair & Maintenance |             | 1,200          |             | -              |
| <b>Total</b>                 |             | <b>977,662</b> |             | <b>958,351</b> |

Note 3

# Welfare/Empowerment of Women Expenses

| PARTICULARS          | F.Y 2025-26 |                | F.Y 2024-25 |                |
|----------------------|-------------|----------------|-------------|----------------|
|                      | Details     | Amount         | Details     | Amount         |
|                      |             |                |             |                |
| Staff Salary         |             | 174,000        |             | 160,900        |
| TA/DA New Disha      |             | 500            |             | 1,367          |
| Rental Expense       |             | 24,000         |             | -              |
| Fuel for Vehicles    |             | 300            |             | 4,000          |
| Medical Expenses     |             | 15,112         |             | -              |
| Repair & Maintenance |             | -              |             | 1,900          |
| Misc. Expenses       |             | 2,875          |             | -              |
| Assiduity Centre     |             | -              |             | 89,779         |
| <b>Total</b>         |             | <b>216,787</b> |             | <b>257,946</b> |

Note 4

# Assiduity Skill Program

| PARTICULARS                        | F.Y 2025-26 |                  | F.Y 2024-25 |        |
|------------------------------------|-------------|------------------|-------------|--------|
|                                    | Details     | Amount           | Details     | Amount |
|                                    |             |                  |             |        |
| Staff Salary (Program Facilitator) |             | 723,000          |             |        |
| Printing and Stationery            |             | 640              |             |        |
| Cleaning Expenses                  |             | 10,300           |             |        |
| Carriage and Cartage               |             | 4,900            |             |        |
| Supplies Kempty                    |             | 835              |             |        |
| Promotion and advertising          |             | 3,830            |             |        |
| Rent                               |             | 175,000          |             |        |
| Supplies                           |             | 179,330          |             |        |
| TA / DA                            |             | 1,500            |             |        |
| Rent Kempty                        |             | 24,000           |             |        |
| Supply                             |             | 23,525           |             |        |
| Vehicle Repair & Maintenance       |             | 5,140            |             |        |
| Electricity and Water              |             | 15,126           |             |        |
| Assuidity Centre Exp               |             | 13,928           |             |        |
| Centre Rent                        |             | 12,000           |             |        |
| Repair & Maintenance               |             | 175,130          |             |        |
| Staff Salary                       |             | 155,300          |             |        |
| TA / DA                            |             | 37,100           |             |        |
| Telephone & Internet               |             | 40,600           |             |        |
| Staff Advance                      |             | 30,650           |             |        |
| Bedding and Clothing               |             | 7,023            |             |        |
| CCTV Camera Repair & Maintenance   |             | 800              |             |        |
| Fuel                               |             | 3,650            |             |        |
| Utensils Consumables               |             | 9,559            |             |        |
| Supply                             |             | 999              |             |        |
| <b>TOTAL</b>                       |             | <b>1,653,865</b> |             |        |

Note 5

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# Village Development Program Expenses

| PARTICULARS                   | F.Y 2025-26 |               | F.Y 2024-25 |                |
|-------------------------------|-------------|---------------|-------------|----------------|
|                               | Details     | Amount        | Details     | Amount         |
| Staff Salary                  |             | 51,012        |             | 166,666        |
| Vehicle Fuel & other Expenses |             | -             |             | 2,270          |
| Green Project                 |             | 5,310         |             | -              |
| <b>TOTAL</b>                  |             | <b>56,322</b> |             | <b>168,936</b> |

Note 6

# Varanasi Project Expenses

| PARTICULARS     | F.Y 2025-26 |                | F.Y 2024-25 |               |
|-----------------|-------------|----------------|-------------|---------------|
|                 | Details     | Amount         | Details     | Amount        |
| Staff Salary    |             | 66,896         |             | 46,000        |
| Child Welfare   |             | 5,014          |             | 12,000        |
| Travel Expenses |             | 1,585          |             | 6,030         |
| TA/DA           |             | 1,286          |             |               |
| Child Fee       |             | 33,950         |             |               |
| Supply          |             | 10,863         |             |               |
| Rent            |             | 8,000          |             | 20,000        |
| Fuel            |             | 2,838          |             | 6,927         |
| <b>TOTAL</b>    |             | <b>130,432</b> |             | <b>90,957</b> |

Note 7

*[Signature]*  
Narender Kumar  
BRC

*[Signature]*  
Cont 3 ..

**Child Education Development**
**Note 8**

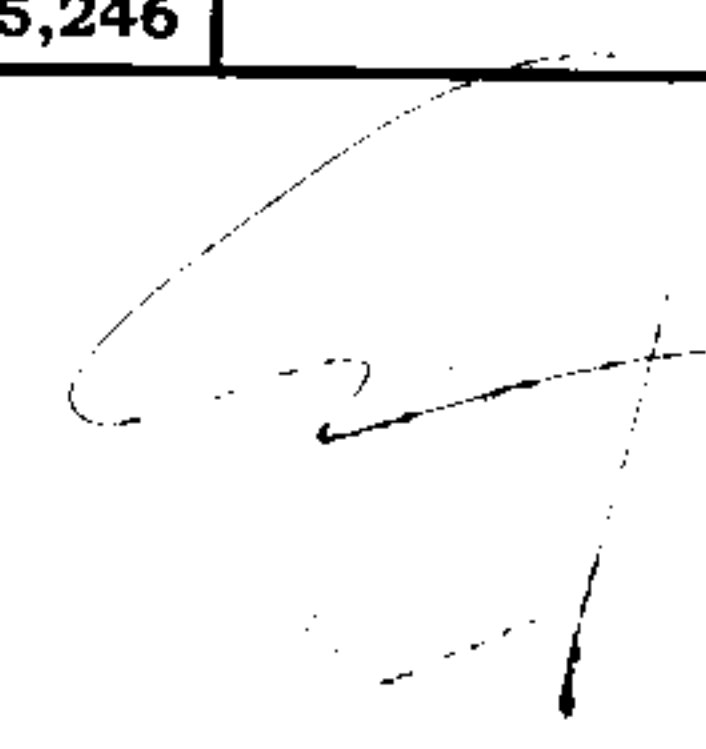
| PARTICULARS                            | F.Y 2025-26 |                  | F.Y 2024-25 |                  |
|----------------------------------------|-------------|------------------|-------------|------------------|
|                                        | Details     | Amount           | Details     | Amount           |
| Staff Salary                           |             | 1,325,327        |             | 1,444,100        |
| Nutrition Expenses                     |             | 302,621          |             | 403,073          |
| Supply Hostel and School               |             | 49,045           |             |                  |
| Books & Stationary expenses            |             | 214,689          |             | 315,354          |
| Uniform Expenses                       |             | 112,726          |             | 297,365          |
| Program Expenses                       |             | 3,290            |             | 14,596           |
| Electricity & Water                    |             | -                |             | 31,970           |
| Printing & Stationery                  |             | 29,103           |             | 6,418            |
| Repair & Maintenance                   |             |                  |             |                  |
| - Vehicle Repair & Maintenance         | 11,608      |                  | 27,962      |                  |
| - Building Repair & Maintenance        | 4,600       |                  | 50,538      |                  |
| - Computer Repair & Maintenance        | 2,640       |                  | 6,002       |                  |
| - Field Cons/Repair/Maintanance        | 146,364     |                  | 39,925      |                  |
| - Music Instruments                    | 4,400       |                  | -           |                  |
| - Repair & Maintenance                 | 14,700      | 184,312          | 90,551      | 214,978          |
| Telephone & Internet Expenses          |             | 6,479            |             | 9,041            |
| Fuel Expenses                          |             | 8,731            |             | 9,330            |
| Rent Expenses                          |             | -                |             | 18,000           |
| CED TA/DA                              |             | 8,560            |             | 7,380            |
| Kitchen & Sanitary                     |             | 7,800            |             | 4,790            |
| Staff Meeting                          |             | 520              |             |                  |
| Medical Expenses                       |             | 1,749            |             | 896              |
| Sports Expenses                        |             | 42,924           |             | 37,230           |
| EPF Admin & Other Charges              |             | -                |             | 10,000           |
| Extra Allowance                        |             | -                |             | 2,727            |
| Computer Rent                          |             | -                |             | 19,200           |
| Cleaning and Sanitization              |             | 5,100            |             |                  |
| Dromitory / Library / Computer Lab Exp |             | -                |             | 50,587           |
| Food & travel                          |             | 2,728            |             | 850              |
| Freight / Carriage                     |             | 3,400            |             | 610              |
| School Registration/Renewal            |             | -                |             | 1,389            |
| Teacher Training                       |             | -                |             | 850              |
| Vehical Insurance                      |             | 9,663            |             | 21,084           |
| Educational & Nature Trip              |             | 13,400           |             | -                |
| <b>TOTAL</b>                           |             | <b>2,332,167</b> |             | <b>2,921,818</b> |

**Scholarship/Sponsorship Program**
**Note 9**

| PARTICULARS        | 31 March 2025 |                | 31 March 2024 |                |
|--------------------|---------------|----------------|---------------|----------------|
|                    | Details       | Amount         | Details       | Amount         |
| Tuition Fees       |               | 159,078        |               | 146,132        |
| Books & Note Books |               | -              |               | 48,000         |
| Uniform Expenses   |               | 106,998        |               | 29,820         |
| TA/DA              |               | 4,540          |               | 6,898          |
| Nutrition          |               | -              |               |                |
| Vehicle Running    |               | 4,500          |               | 2,480          |
| Sponsorship Fee    |               | 130            |               |                |
| <b>TOTAL</b>       |               | <b>275,246</b> |               | <b>233,330</b> |

Cont 4..

  
 Naveen Kumar  
 BPF



**Administrative Expenses**

| PARTICULARS                                 | 31 March 2025 |                  | 31 March 2024 |                |
|---------------------------------------------|---------------|------------------|---------------|----------------|
|                                             | Note 10       |                  |               |                |
|                                             | Details       | Amount           | Details       | Amount         |
| Staff Salary                                |               | 378,000          |               | 362,001        |
| Electricity & Water                         |               | 27,400           |               | 17,578         |
| EPF Employer Contribution including charges |               | 262,340          |               |                |
| EPF Interest and Damages                    |               | 738              |               |                |
| ESIC Employer Contribution                  |               | 64,569           |               |                |
| Professional Charges                        |               | 22,000           |               |                |
| Accounting Charges                          |               | 70,000           |               |                |
| Telephone/Fax/Internet                      |               | 17,247           |               | 14,340         |
| Rent Expenses                               |               | -                |               | 32,000         |
| Printing & Stationery                       |               | 1,800            |               |                |
| Bank charges                                |               | 1,904            |               | 269            |
| Medical Expenses                            |               | 9,180            |               | 4,800          |
| Audit Fee                                   |               | 57,230           |               | 57,230         |
| Audit Exp.                                  |               | -                |               | 4,550          |
| Office Expenses                             |               | 70               |               | 3,586          |
| Vehicle Repair & Maintenance                |               | 62,109           |               | 22,286         |
| Society Registration                        |               | 22,500           |               | -              |
| Write off                                   |               | 3                |               |                |
| Nae Disha Facilitator fee                   |               | 4,000            |               |                |
| Nae Disha TA/DA                             |               | 1,500            |               |                |
| Website Exp.                                |               | -                |               | 26,793         |
| Forex Txn Commission                        |               | 15,340           |               | 16,520         |
| Forex Txn Service Charge.                   |               | 6,286            |               | 6,303          |
| Fuel Expenses                               |               | 4,100            |               | 5,500          |
| Interest on TDS                             |               | -                |               | 150            |
| <b>TOTAL</b>                                |               | <b>1,028,316</b> |               | <b>573,906</b> |

**Employer Contribution**

| PARTICULARS               | 31 March 2025 |          | 31 March 2024 |                |
|---------------------------|---------------|----------|---------------|----------------|
|                           | Note 11       |          |               |                |
|                           | Details       | Amount   | Details       | Amount         |
| ESI Employer Contribution |               | -        |               | 60,480         |
| EPF Employer Contribution |               | -        |               | 235,570        |
| <b>TOTAL</b>              |               | <b>-</b> |               | <b>296,050</b> |

**Loans & Advances**

| PARTICULARS              | 31 March 2025 |               | 31 March 2024 |               |
|--------------------------|---------------|---------------|---------------|---------------|
|                          | Note 12       |               |               |               |
|                          | Details       | Amount        | Details       | Amount        |
| CED Salary Adv           |               | -             |               | 20,000        |
| Deepchand Salary Advance |               | -             |               | 3,600         |
| Shakuntala Devi Advance  |               | -             |               | 2,400         |
| Sangeeta Devi Advance    |               | 20,000        |               |               |
| <b>TOTAL</b>             |               | <b>20,000</b> |               | <b>26,000</b> |

Annexed to and forming part of the Receipt & Payments account of even date

*Xgbalujer*  
*Nareendrakumar*  
*BRF*

*[Signature]*

**HIMALAYAN EDUCATIONAL LITREACY PROJECT SOCIETY**  
**Dreams, Near Penington, Landour Bazar, Mussoorie**

**NOTES ON ACCOUNTS - Financial Year 2025-26**

**1. Accounting Policies:**

- (a) Accounts have been prepared on historic cost convention based on Cash System of accounting.
- (b) Separate Books of Account have been maintained for Foreign Contributions received in compliance of the Foreign Contribution Regulation Act, 2010, and for Indian Contributions. Statement of Accounts have been prepared after consolidation of the two set of books of account.
- (c) All fundamental accounting assumptions relating to going concern and consistency are followed in financial statements except that cost of fixed assets is charged off in Income & Expenditure Account, instead of Depreciation, before arriving at the Surplus or Deficit for the year.
- (d) Income Recognition: Foreign Donations collected and credited by bank in the Account only have been recognized as income of the year.
- (e) Depreciation is being provided on Fixed Assets, to arrive at the written down value, however the same is not being debited to Income & Expenditure Account, as the society is charging the cost of fixed assets in the Income & Expenditure Account.

**2. Fixed Assets:**

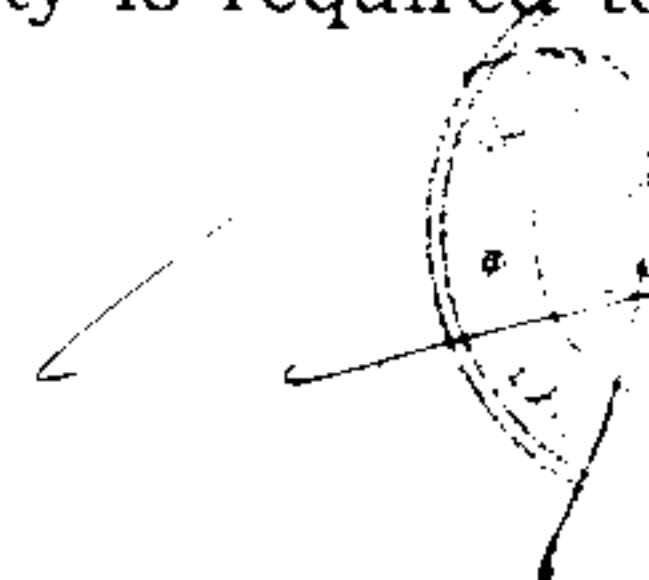
**(i) Valuation of Fixed Assets:**

- (a) Depreciation on Fixed Assets has been charged on Fixed Assets, however the same has been charged to Fixed Assets Capital Fund Account, and not debited to Income & Expenditure Account as revenue expenditure.
- (b) Fixed Assets acquired during the year have been charged to Income & Expenditure account. In the Balance Sheet Fixed Assets have been shown, at cost price, by creating a Fixed Assets Fund, corresponding to the value of Fixed Assets.
- (c) A Fixed Assets Register has been maintained by the Society. Physical verification of fixed assets has been carried out by the management during the year.

**(ii) Employee Benefits – (AS 15 Revised – to the extent applicable)**

**(a) Gratuity:**

The Code on Social Security, 2020 ("the Code"), inter alia, has been made effective from **21 November 2025**. The Society is required to comply with



the applicable provisions relating to employee benefits and social security, including gratuity, provident fund and employees' state insurance, as applicable under the Code on Social Security, 2020 and other applicable laws.

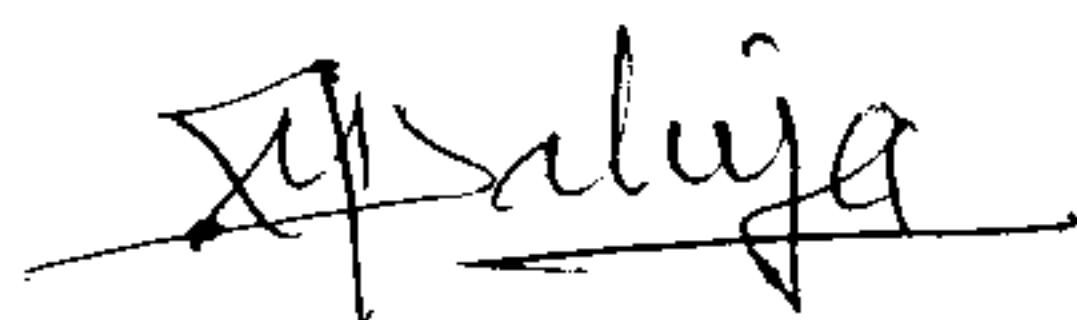
The management is in the process of assessing the gratuity liability and is considering obtaining an **actuarial valuation** for determining the liability, as applicable.

The Society is making contributions towards **Employees' Provident Fund (EPF) and Employees' State Insurance (ESI)** with the appropriate authorities, as applicable.

3. Income of the Trust is eligible for tax exemption under sections 11 and 12 of the Income Tax Act, 1961, and tax liability estimated is NIL.
4. Correctness of Expenses, wherever not supported by proper bills/ receipts, has been certified by the Management.
5. 12AA registration has been approved for the society vide registration No. AAAAH1465ME20214 valid from AY 2022-23 to AY 2026-27.
6. There has been no change in the method of accounting since the preceding previous year.

**Annexed to the Balance Sheet of even date.**

For Himalayan Educational Literacy  
Project Society

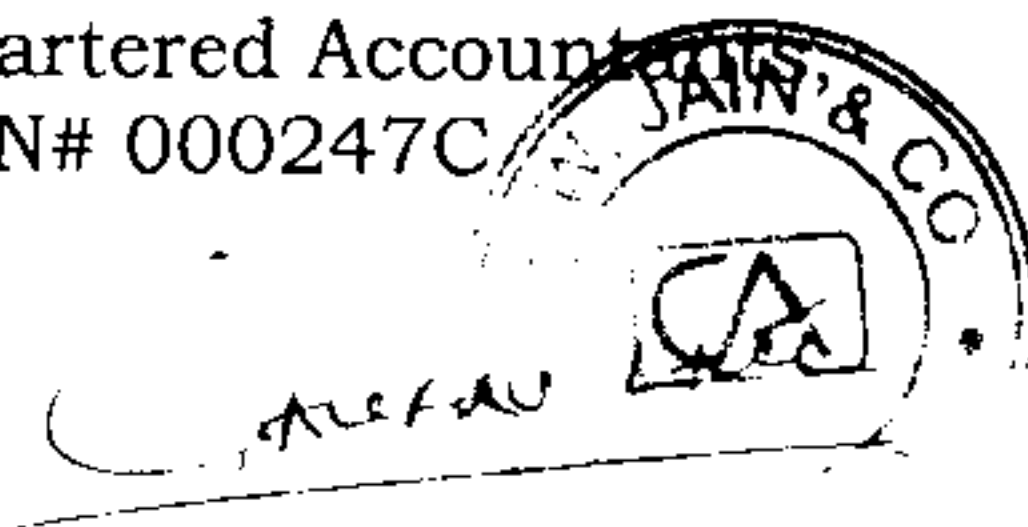


(Authorised Signatory)

Date: 01-09-2026

Place: Dehradun

For M/S. K.W Jain & Co.,  
Chartered Accountants  
FRN# 000247C



(Gaurav Kumar Laul)

Partner

M No # 417548

UDIN # 26417548EXOUWOP7203

