

Simon

Rodrigues &

Associates LLP

CHARTERED ACCOUNTANTS



INDEPENDENT AUDITORS' REPORT

To the trustees of the **Concerns Universe Foundation**

Opinion

We have audited the financial statements of **Concerns Universe Foundation** which comprise the Balance Sheet at March 31, 2025, Income and Expenditure Account and the Receipts & Payments Account for the year then ended and notes to the financial statements, which have been prepared significantly on the cash basis of accounting, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2025, of its financial performance for the year and receipt and payments for the year then ended in accordance with the accounting principles generally accepted in India for cash basis of accounting.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these 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 Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India for cash basis of accounting, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Simon
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CHARTERED ACCOUNTANTS

Auditors' Responsibility for the Audit of the Financial Statements

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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the bases of these financial statements.

A further description of the auditors' responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditors' report.

For Simon Rodrigues & Associates LLP
Chartered Accountants
FRN: 007934S/S000065



Thomas Mathai
Partner
Membership No. 052141
UDIN: 25052141BMMJZJ3435



Place: Bangalore
Date: 06th October, 2025

Annexure 1

As part of an audit in accordance with SAs, 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control."
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 entity'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 entity 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.

We communicate with those charged with governance 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.



CONCERNS UNIVERSE FOUNDATION
CONSOLIDATED
Balance Sheet as at March 31, 2025

Amount in Rs.

Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NPO Funds	3		
(a) Unrestricted Funds		2,19,28,999	2,16,45,964
(b) Restricted Funds		15,00,000	15,00,000
		2,34,28,999	2,31,45,964
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	4	-	21,897
(c) Other current liabilities	5	41,952	87,206
(d) Short-term provisions		-	-
		41,952	1,09,103
Total		2,34,70,951	2,32,55,068
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	6		
(i) Property, Plant and Equipment		1,42,14,289	1,52,53,649
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments	7	-	-
(c) Long Term Loans and Advances	8	-	50,000
(d) Other non-current assets	9	6,22,260	6,11,260
		1,48,36,549	1,59,14,909
2 Current assets			
(a) Current investments	7	50,12,645	46,76,030
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances	10	33,24,769	23,85,980
(e) Short Term Loans and Advances	8	7,672	7,661
(f) Other current assets	11	2,89,316	2,70,488
		86,34,402	73,40,159
Total		2,34,70,951	2,32,55,068
Brief about the Entity	1		
Summary of significant accounting policies statements	2		

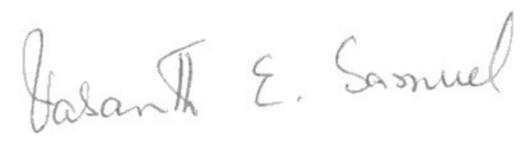
As per our report of even date attached
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn No 007934S/S000065


Thomas Mathai
Partner
Membership No. 052141



For CONCERNS UNIVERSE FOUNDATION


Gnana Chitra
Executive Trustee


Vasantha E Samuel
Managing Trustee



Date : 06-10-2025
Place : Bangalore

CONCERNS UNIVERSE FOUNDATION
CONSOLIDATED
Income and Expenditure for the year ended March 31, 2025

Amount in Rs.

Particulars	Note	FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants		75,03,699	-	75,03,699	54,41,290	-	54,41,290
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II Other income	12	5,29,695	-	5,29,695	4,40,828	-	4,40,828
III Total Income (I+II)		80,33,394	-	80,33,394	58,82,118	-	58,82,118
IV Expenses:							
(a) Material consumed/distributed		-	-	-	-	-	-
(b) Donations/contributions paid		-	-	-	-	-	-
(c) Employee benefits expense	13	44,39,403	-	44,39,403	45,49,864	-	45,49,864
(d) Finance costs		-	-	-	-	-	-
(e) Depreciation and amortization expense	14	10,78,775	-	10,78,775	11,95,085	-	11,95,085
(f) Other expenses	15	11,84,751	-	11,84,751	12,15,080	-	12,15,080
(g) Programme expenses	16	10,01,313	-	10,01,313	8,50,860	-	8,50,860
(h) Miscellaneous Expenses	17	46,117	-	46,117	-	-	-
Total expenses		77,50,359	-	77,50,359	78,10,890	-	78,10,890
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		2,83,035	-	2,83,035	(19,28,772)	-	(19,28,772)
VI Exceptional items		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		2,83,035	-	2,83,035	(19,28,772)	-	(19,28,772)
VIII Extraordinary Items		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		2,83,035	-	2,83,035	(19,28,772)	-	(19,28,772)
Appropriations Transfer to funds							
Transfer from funds							
Balance transferred to General Fund		2,83,035	-	2,83,035	(19,28,772)	-	(19,28,772)
The accompanying notes are an integral part of the financial statements							

As per our report of even date attached

For Simon Rodrigues & Associates LLP

Chartered Accountants

Firm Regn No 007934S/S000065

Thomas Mathai

Thomas Mathai

Partner

Membership No. 052141



Date : 06-10-2025

Place : Bangalore

For CONCERNS UNIVERSE FOUNDATION

Gnana Chitra

Gnana Chitra
Executive Trustee

Vasanth E. Samuel

Vasantha E Samuel
Managing Trustee



CONCERNS UNIVERSE FOUNDATION
CONSOLIDATED
Receipts & Payments For The Year Ended 31st March 2025

Amount in Rs.

Particulars		Note	FY 2024-25	FY 2023-24
A.	Opening Balance			
	Cash and bank balances		23,85,980	29,52,793
B.	Income Received During the Year			
I	Donations and Grants		75,03,699	54,41,290
II	Fees from Rendering of Services		-	-
III	Sale of Goods		-	-
IV	Other income	18	3,92,579	1,17,894
	Total Income Received During the Year		78,96,278	55,59,184
C.	Other Receipts			
	(i). Fixed Deposit redemption		46,76,029	5,00,000
	(ii). Income Tax Refund Received		52,405	46,473
	(iii). Advance Settled		7,661	-
			47,36,095	5,46,473
			1,50,18,354	90,58,449
Total (A+B+C)				
D.	Expenses Paid During the Year			
I	Material Purchased		-	-
II	Donations/contributions paid		-	-
III	Employee benefits expense	19	44,31,952	45,56,525
IV	Finance costs		-	-
V	Fixed Assets Purchased During the Year	6	43,999	51,479
VI	Other expenses	20	11,84,551	12,13,605
VII	Programme expenses	21	10,01,313	8,50,860
VIII	Miscellaneous Expenses	22	453	-
	Total expenses		66,62,268	66,72,469
E.	Other Payments			
	(i). Fixed Deposit investment		50,12,645	-
	(ii). Security deposits		-	-
	(iii). Rental Deposits		11,000	-
	(iv). Advance Paid		7,672	-
	(v). Others		-	-
			50,31,317	-
F.	Closing Balance			
	Cash and bank balances		33,24,769	23,85,980
Total (D+E+F)			1,50,18,354	90,58,449

As per our report of even date attached
For Simon Rodrigues & Associates LLP
Chartered Accountants
Firm Regn No 007934S/S000065

Thomas Mathai
Partner
Membership No. 052141



For CONCERNS UNIVERSE FOUNDATION

Gnana Chitra
Executive Trustee

Vasanth E Samuel
Managing Trustee



Date : 06-10-2025
Place : Bangalore

**CONCERNS UNIVERSE FOUNDATION
CONSOLIDATED**

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity

-> Concerns Universe Foundation (CUF) is a trust registered in Karnataka under Indian Trust Act, 1882 on 11-07-2001 with its registration no. IV/122/23-38/100/2001-2002 to carry out various activities which are elaborated below:

-> **The broad approaches employed across all locations for the programme are:**

The broad approaches employed by trust are:

A. EDUCATION

1. To establish, maintain, run, develop, improve, extend, grant, donate for and to aid in the establishment, maintenance, Improvement and extension of all forms of educational institution Imparting formal and non-formal education; including schools, vocational training centers, professional studies, research centers also hostels and the such for students pursuing their studies and to those otherwise challenged also.

2. To institute studentship, scholarships, stipends, medals, prizes etc., to help and encourage deserving students and to provide monetary support to students scholars and teachers for pursuing their education.

3. To organise, conduct and assist in the organising and conducting of lectures, seminars, workshops and symposiums on arts, science, agriculture, commerce management, leadership and such other subjects of general and academic interest to people.

4. To do all that is necessary, and incidental for the purpose of achieving the objectives above.

B. HEALTH AND ENVIRONMENTAL CONCERNS

1. To establish maintain, run, develop, improve, extend, grant, date and to aid in the establishment, maintenance, running, development improvement and extension of all forms of hospitals, clinics, dispensaries, medical laboratories, research units with special emphasis on both modern and traditional health systems.

2. To organise, to operationalise and to sit in the organisation of health clinic and medical camps whenever and whenever necessary.

3. To launch educational campaign and demonstrations in order to bring about better civic sense and health behavior among the citizenry and medical camps also to propagate, preserve and promote mental sanitation and ecological balance.

4. To all that is necessary and incidental to the purpose of achieving the objectives above.

>The Trust has registration under 01-Sub clause (i) of clause (ac) of sub-section (1) of section 12A "Amended Section 12AB" of the Income Tax Act, 1961 AAAAC1523HE20161 dated 23-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27 (Earlier Registered under Section 12AA which was valid till Assessment Year 2021-22 is with Reg DIT(E)/BLR/12A(a)/Vol.I/C-581/W-1/03-04 w.e.f 11-07-2001 in the status of wholly Charitable Trust).

> The Trust has registration under 11 Clause (i) of first proviso to sub-section (5) of Section 80G, of the Income Tax Act, 1961 with unique registration number AAAAC1523HF20219 dated 23-09-2021 which is valid from Assessment Year 2022-23 to Assessment Year 2026-27 (Earlier Registered under Section 80G which was valid till Assessment Year 2021-22 is with Reg no. DIT(E)/BLR/80G(R)/715/AAAAC1523H/ITO(E)-1/Vol 2009-2010 w.e.f from AY 2010-2011).

>The Trust has received permission from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 2010 to accept foreign contributions. The organization has been registered for carrying out Economic ,Educational ,Social activities nature with the registration number 094421129 Last Renewed on 24/12/2021. Current FCRA Certificate Validity: From 01/01/2022 To 31/12/2026.



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Sarath E. Samuel

CONCERNS UNIVERSE FOUNDATION

CONSOLIDATED

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 2 Significant Accounting Policies

a. Basis of Preparation of Financial Statements:

Concerns Universe Foundation (CUF) is a registered trust not carrying on commercial, industrial or business activities and therefore, Accounting Standards issued by the Institute of Chartered Accountants of India are not applicable. It is the policy of Concerns Universe Foundation to prepare the financial statements on the cash receipts and disbursement basis except for payroll and interest. On this basis, revenue and related assets are recognised when received and not when earned, and expenses are recognised when paid and not when obligation is incurred.

b. Property, Plant and Equipment & Depreciation:

Property, Plant and Equipment are carried at cost of acquisition or construction less accumulated depreciation. Cost comprises the purchase price and any cost attributable to bring the Property, Plant and Equipment to its working condition for its intended use.

Rate of Depreciation on all Property, Plant and Equipment is taken under the Written Down Value Method As per the Income Tax Act, 1961.

c. Contingent Liabilities:

There are no Contingent Liabilities as on 31st March 2025 or as on 31 March 2024.

d. Taxation:

The trust is registered under Section 12AB of the Income Tax Act, 1961 and hence is exempt from taxes on income when they are applied for charitable purposes.

e. Cash and bank balances:

Cash and bank balances comprises of cash on hand and Balances with banks.

f. Previous Year figures:

The figures for the previous year have been regrouped/ rearranged wherever considered necessary to conform to the current year classification. All amounts have been mentioned in Indian Rupees.

2.2. Other Matters

TDS defaults appearing in TRACES website for the FY 2024-25 & prior years aggregating to Rs. 48,659 which are being addressed since they are disputed.



Ganesh Chit

Sabanth E. Samuel



CONCERNS UNIVERSE FOUNDATION

CONSOLIDATED

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 3 NPOs Funds

					Amount in Rs
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds				
	(a). General Funds Other than (b) to (d)	2,16,45,964	80,33,394	77,50,359	2,19,28,999
	(b). Balance Amount of deemed Income being exemption claimed in earlier years on account of deemed application and required to be applied in FY 2023-24 onwards	-	-	-	-
	(c). Income accumulated under third proviso to clause (23C) of section 10 or section 11(2)	-	-	-	-
	(d). Income accumulated under clause (2) of Explanation 1 to sub-section (1) of section 11.	-	-	-	-
3	Designated Funds	-	-	-	-
(B)	Restricted Funds				
1	Corpus Funds				
	(a). Corpus out of the donations received for renovation or repair of places notified u/s 80G(2)(b) on or after 01.04.2020	-	-	-	-
	(b). Other corpus received on or after 01.04.2021	-	-	-	-
	(c). Corpus other than (a) and (b)	15,00,000	-	-	15,00,000
2	Designated Funds	-	-	-	-
Total		2,31,45,964	80,33,394	77,50,359	2,34,28,999
Previous Year (PY)		2,50,74,737	58,82,118	78,10,890	2,31,45,964



Ana Chuli

Vasanth E. Samuel



CONCERNS UNIVERSE FOUNDATION

CONSOLIDATED

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Amount in Rs.

		31 March 2025	31 March 2024
4	Payables		
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	21,897
	Total payables	-	21,897
5	Other current liabilities		
(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)	Goods and Service tax payable	-	-
(g)	TDS payable	200	305
(h)	Other payables	41,752	86,901
	Total Other current liabilities	41,952	87,206



Anama Chitti

Dharan E. Samuel



6 Property, Plant and Equipment

TANGIBLE ASSETS

Particulars / Assets	TANGIBLE ASSETS										Total	
	Freehold land @ 0%	Buildings @ 10%	Computers @ 40%	Office equipment @ 15%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Others @ 15%					
Gross Block*												
As at 1st April 2024	51,00,087	1,13,22,896	1,97,597	71,782	2,05,873	6,55,459	4,71,598					1,80,25,292
Additions	-	-	-	-	-	-	-	-	-	-	-	-
1st Half	-	-	43,999	-	-	-	-	-	-	-	-	43,999
2nd Half	-	-	-	-	-	4,584	-	-	-	-	-	4,584
Deductions/Adjustments												
As at 1st April 2023	51,00,087	1,13,22,896	1,59,704	71,782	2,05,873	6,55,459	4,58,012					1,79,73,813
Additions	-	-	-	-	-	-	-	-	-	-	-	-
1st Half	-	-	37,893	-	-	-	-	-	-	-	13,586	51,479
2nd Half	-	-	-	-	-	-	-	-	-	-	-	-
Deductions/Adjustments												
As at 31 March 2025	51,00,087	1,13,22,896	2,41,596	71,782	2,05,873	6,50,875	4,71,598					1,80,64,707
As at 31 March 2024	51,00,087	1,13,22,896	1,97,597	71,782	2,05,873	6,55,459	4,71,598					1,80,25,292
Depreciation/Adjustments												
As at 1st April 2024	-	21,25,874	1,40,412	18,886	55,792	2,52,925	1,77,754					27,71,643
Additions	-	9,19,702	31,674	7,934	15,008	60,380	44,077					10,78,775
Deductions/Adjustments	-	-	-	-	-	-	-					-
As at 1st April 2023	-	11,03,982	1,14,920	9,552	39,116	1,81,890	1,27,098					15,76,558
Additions	-	10,21,891	25,492	9,335	16,676	71,035	50,656					11,95,085
Deductions/Adjustments	-	-	-	-	-	-	-					-
As at 31 March 2025	-	30,45,576	1,72,086	26,820	70,800	3,13,305	2,21,831					38,50,418
As at 31 March 2024	-	21,25,874	1,40,412	18,886	55,792	2,52,925	1,77,754					27,71,643
Net Block												
As at 31 March 2025	51,00,087	82,77,320	69,510	44,962	1,35,073	3,37,570	2,49,767					1,42,14,289
As at 31 March 2024	51,00,087	91,97,022	57,185	52,896	1,50,081	4,02,534	2,93,844					1,52,53,649

* FY 20-21 WDV is considered as Opening Gross Block



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Jalant E. Samuel



CONCERNS UNIVERSE FOUNDATION

CONSOLIDATED

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Amount in Rs.

7	Investments - Non Current and Current	As at 31 March 2025	As at 31 March 2024
Non Current Investments			
(a)	Investments in Other Entities	-	-
	Less: Provision for diminution in value of investments	-	-
(b)	Investments in partnership firm	-	-
	Other Investments		
(c)	Investments in preference shares	-	-
(d)	Investments in equity instruments	-	-
(e)	Investments in government or trust securities	-	-
(f)	Investments in debentures or bonds	-	-
(g)	Investments in mutual funds	-	-
(h)	Investments property	-	-
(i)	Other non-current investments like FD etc.	-	-
	Total Non Current Investments	-	-
Current Investments			
(a)	Current maturities of long-term investments	-	-
(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)	Other Short-term investments like FD etc.	50,12,645	46,76,030
	Total Current Investments	50,12,645	46,76,030
	Grand Total	50,12,645	46,76,030
Breakup of the above Note is as follows:-			
INDIAN CONTRIBUTION			
Money invested or deposited in the forms and modes specified in sub-section (5)			
	Canara Bank FD: XXXXXXXX2071	-	25,85,141
	Canara Bank FD: XXXXXXXX4943-01	-	5,00,000
	Canara Bank FD: XXXXXXXX4943-02	-	5,00,000
	Canara Bank FD: XXXXXXXX2947-01	27,00,000	-
	Canara Bank FD: XXXXXXXX2947-02	6,00,000	-
	Canara Bank FD: XXXXXXXX2947-03	6,00,000	-
	Others	-	-
FOREIGN CONTRIBUTION			
Money invested or deposited in the forms and modes specified in sub-section (5)			
	Union Bank of India (UBI) FD: XXXXXXXXXXXX0806	-	10,90,889
	Union Bank of India (UBI) FD: XXXXXXXXXXXX2591	11,12,645	-
	Others	-	-
	Total	50,12,645	46,76,030



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		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
8	Loans and advances				
A	(Secured)				
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
		-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances	-	-	-	-
(i)	Prepaid expenses	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(v)	Security Deposits	-	-	-	-
(vi)	Balance with government authorities	-	-	-	-
	Sub-Total(A)= (a)+(b)	-	-	-	-
		-	-	-	-
B	Loans and advances				
	(Unsecured)				
(a)	Capital advances				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
		-	-	-	-
(b)	Loans advances to partners or relative of partners	-	50,000	-	-
(c)	Other loans and advances	-	-	7,672	7,661
(i)	Prepaid expenses	-	-	-	-
(ii)	CENVAT credit receivable	-	-	-	-
(iii)	VAT credit receivable	-	-	-	-
(iv)	Service tax credit receivable	-	-	-	-
(v)	GST input credit receivable	-	-	-	-
(v)	Security Deposits	-	-	-	-
(vi)	Balance with government authorities	-	-	-	-
	Sub-Total(B)= (a)+(b)	-	-	7,672	7,661
		-	50,000	7,672	7,661
	Total (A + B)	-	50,000	7,672	7,661
		-	50,000	7,672	7,661
9	Other non-current assets			31 March 2025	31 March 2024
(a)	Security Deposits			2,86,610	2,86,610
(b)	Prepaid expenses			-	-
(c)	Rental Deposit			3,32,100	3,21,100
(d)	Gas Cylinder Deposit			3,550	3,550
(e)	Telephone Deposit			-	-
(f)	Water Deposit			-	-
(g)	Electricity Deposit			-	-
(h)	Lease Deposit (Refundable)			-	-
	Total other non-current other assets			6,22,260	6,11,260



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		31 March 2025	31 March 2024
10	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	On current accounts	-	-
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
->	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	-
	Total		
B	Other bank balances		
(i)	Bank Deposits	-	-
->	Earmarked Bank Deposits	-	-
->	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
->	Margin money or deposits under lien	33,24,769	23,85,980
(ii)	Balances with banks	-	-
(iii)	Others	-	-
	Total other bank balances	33,24,769	23,85,980
	Total Cash and bank balances	33,24,769	23,85,980
	<i>Breakup of the above Note is as follows:-</i>		
	INDIAN CONTRIBUTION		
	(i). Cash on Hand	-	-
	(ii). Bank Balances		
	Money invested or deposited in the forms and modes specified in sub-section (5) of section 11 of the Act		
	CANARA BANK- XXXXXXXXXXXX1635	5,37,302	3,48,268
	UNION BANK OF INDIA (UBI)- XXXXXXXXXXXX3060	21,65,477	11,53,923
	Others	-	-
	FOREIGN CONTRIBUTION		
	(i). Cash on Hand	-	-
	(ii). Bank Balances		
	Money invested or deposited in the forms and modes specified in sub-section (5) of section 11 of the Act		
	State Bank of India (SBI), New Delhi - XXXXXXXXXXXX06120	2,656	10,438
	UNION BANK OF INDIA (UBI)- XXXXXXXXXXXX17887	6,16,075	8,70,232
	UNION BANK OF INDIA (UBI)- XXXXXXXXXXXX29523	3,259	3,120
	Others	-	-
	Total	33,24,769	23,85,980
		31 March 2025	31 March 2024
11	Other current assets		
(a)	Interest accrued but not due on deposits	2,30,924	2,02,806
(b)	Interest accrued and due on deposits	-	-
(c)	Interest accrued on SB Account	-	-
(d)	TDS Receivable FY 2024-25 (AY 2025-26)	24,091	-
(e)	TDS Receivable Earlier Years	-	56,793
(f)	Others	34,301	10,889
	Total	2,89,316	2,70,488



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		FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
12	Other income						
(a)	SB Interest income	79,673	-	79,673	59,559	-	59,559
(b)	FD Interest income	3,25,161	-	3,25,161	3,78,046	-	3,78,046
(c)	Dividend income	-	-	-	-	-	-
(d)	Net gain on sale of investments	-	-	-	-	-	-
(e)	Profit on Sale of Fixed Assets	-	-	-	-	-	-
(f)	Donation-in-Kind	-	-	-	-	-	-
(g)	Interest Income on Income Tax Refund	2,955	-	2,955	3,217	-	3,217
(h)	Other non-operating income	1,21,906	-	1,21,906	6	-	6
	Total other income	5,29,695	-	5,29,695	4,40,828	-	4,40,828
13	Employee benefits expense (Including contract labour)						
(a)	Salaries, wages, bonus and other allowances	44,09,863	-	44,09,863	44,71,427	-	44,71,427
(b)	Contribution to provident and other funds	-	-	-	-	-	-
(c)	Gratuity expenses	-	-	-	-	-	-
(d)	Staff Insurance, welfare and Training expenses	29,540	-	29,540	78,437	-	78,437
	Total Employee benefits expense	44,39,403	-	44,39,403	45,49,864	-	45,49,864
14	Depreciation and amortization expense						
(a)	on tangible assets	10,78,775	-	10,78,775	11,95,085	-	11,95,085
(b)	on intangible assets	-	-	-	-	-	-
	Total Depreciation and amortization expense	10,78,775	-	10,78,775	11,95,085	-	11,95,085
15	Other Expenses						
(i)	Consumption of stores and spare parts	-	-	-	-	-	-
(ii)	Electricity, Water, Power and fuel	79,072	-	79,072	87,269	-	87,269
(iii)	Volunteer Charges	-	-	-	-	-	-
(iv)	Repairs and maintenance - Program	2,64,954	-	2,64,954	1,44,603	-	1,44,603
(v)	Repairs and maintenance - Others	7,750	-	7,750	23,221	-	23,221
(vi)	Insurance	5,787	-	5,787	5,787	-	5,787
(vii)	Rent, Rates and taxes, excluding, taxes on income	3,59,796	-	3,59,796	3,44,834	-	3,44,834
(viii)	Labour charges	-	-	-	-	-	-
(ix)	Travelling expenses	86,747	-	86,747	82,017	-	82,017
(x)	Auditor's remuneration	60,046	-	60,046	49,560	-	49,560
(xi)	Printing and stationery	68,893	-	68,893	67,937	-	67,937
(xii)	Fund Raising and/or Communication expenses	-	-	-	-	-	-
(xiii)	Legal and/or professional charges	1,26,499	-	1,26,499	2,46,659	-	2,46,659
(xiv)	Advertisement and/or publicity	6,786	-	6,786	7,210	-	7,210
(xv)	Promotion expenses	-	-	-	-	-	-
(xvi)	Commission	-	-	-	-	-	-
(xvii)	Telephone and Internet Charges	79,876	-	79,876	81,338	-	81,338
(xviii)	Registration and Renewal Fees/Charges	-	-	-	32,770	-	32,770
(xix)	Hospitality Expenses other than for programme and/or staff	7,857	-	7,857	17,130	-	17,130
(xx)	Postage and Courier Charges/Expenses	1,830	-	1,830	3,499	-	3,499
(xxi)	Office Maintenance, Meetings & Administrative expenses	28,858	-	28,858	21,246	-	21,246
	Total	11,84,751	-	11,84,751	12,15,080	-	12,15,080



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CONCERNS UNIVERSE FOUNDATION

CONSOLIDATED

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Amount in Rs.

16	Programme expenses	FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Medical Check Up, Medical Kit etc.	1,741	-	1,741	12,625	-	12,625
2	Medical camps for lifestyle diseases/Multi function patient care	4,399	-	4,399	7,688	-	7,688
3	Programme Hospitality Expenses	72,036	-	72,036	83,789	-	83,789
4	Education Support - Expenses	1,44,500	-	1,44,500	40,850	-	40,850
5	Awareness/Special Events/Special Programs / Celebrations/Events/Special program workshop & refreshments -students	38,216	-	38,216	60,237	-	60,237
6	Training Resource Material/Study Learning Materials (S G M-Key and Other Teaching & Learning Material)	46,925	-	46,925	3,91,035	-	3,91,035
7	Nutrition feeding program (S G M-Nutrition Exps)	1,59,294	-	1,59,294	1,53,517	-	1,53,517
8	Admission/Assessment expenses-NSDC, Mock Viva-NSDC, NSDC-Exam Fees	36,718	-	36,718	94,145	-	94,145
9	Certificates	5,659	-	5,659	1,064	-	1,064
10	Community Field Visit	16,000	-	16,000	600	-	600
11	HPM Expenses	52,631	-	52,631	5,310	-	5,310
12	Tailoring Unit Setup Expenses	-	-	-	-	-	-
13	Exposure Vist Expenses	1,085	-	1,085	-	-	-
14	Honararium Expenses	1,750	-	1,750	-	-	-
15	Library Setup Expenses	13,440	-	13,440	-	-	-
16	Library Infrastructure Expenses	59,960	-	59,960	-	-	-
17	Learning Equipment Expenses	67,504	-	67,504	-	-	-
18	Learning Work Book Expenses	2,79,455	-	2,79,455	-	-	-
	Total Programme expenses	10,01,313	-	10,01,313	8,50,860	-	8,50,860



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CONCERNS UNIVERSE FOUNDATION

CONSOLIDATED

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Amount in Rs.

17	Miscellaneous Expenses	FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Write off	45,664	-	45,664	-	-	-
2	Others	453	-	453	-	-	-
	Total Miscellaneous Expenses	46,117	-	46,117	-	-	-



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CONCERNS UNIVERSE FOUNDATION

CONSOLIDATED

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Amount in Rs.

	FY 2024-25			FY 2023-24		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
18 Other income						
(a) SB Interest income	79,673	-	79,673	59,559	-	59,559
(b) FD Interest income	2,72,951	-	2,72,951	55,112	-	55,112
(c) Dividend income	-	-	-	-	-	-
(d) Net gain on sale of investments	-	-	-	-	-	-
(e) Profit on Sale of Fixed Assets	-	-	-	-	-	-
(f) Donation-in-Kind	-	-	-	-	-	-
(g) Interest Income on Income Tax Refund	2,955	-	2,955	3,217	-	3,217
(h) Other non-operating income	37,000	-	37,000	6	-	6
Total other income	3,92,579	-	3,92,579	1,17,894	-	1,17,894
19 Employee benefits expense						
(Including contract labour)						
(a) Salaries, wages, bonus and other allowances	44,02,412	-	44,02,412	44,78,088	-	44,78,088
(b) Contribution to provident and other funds	-	-	-	-	-	-
(c) Gratuity expenses	-	-	-	-	-	-
(d) Staff Insurance, welfare and Training expenses	29,540	-	29,540	78,437	-	78,437
Total Employee benefits expense	44,31,952	-	44,31,952	45,56,525	-	45,56,525
20 Other Expenses						
(i) Consumption of stores and spare parts	-	-	-	-	-	-
(ii) Electricity, Water, Power and fuel	79,072	-	79,072	87,269	-	87,269
(iii) Volunteer Charges	-	-	-	-	-	-
(iv) Repairs and maintenance - Program	2,64,954	-	2,64,954	1,44,603	-	1,44,603
(v) Repairs and maintenance - Others	7,750	-	7,750	23,221	-	23,221
(vi) Insurance	5,787	-	5,787	5,787	-	5,787
(vii) Rent, Rates and taxes, excluding, taxes on income	3,59,796	-	3,59,796	3,44,834	-	3,44,834
(viii) Labour charges	-	-	-	-	-	-
(ix) Travelling expenses	86,747	-	86,747	82,017	-	82,017
(x) Auditor's remuneration	60,046	-	60,046	49,560	-	49,560
(xi) Printing and stationery	68,893	-	68,893	67,937	-	67,937
(xii) Fund Raising and/or Communication expenses	-	-	-	-	-	-
(xiii) Legal and/or professional charges	1,26,299	-	1,26,299	2,46,659	-	2,46,659
(xiv) Advertisement and/or publicity	6,786	-	6,786	7,210	-	7,210
(xv) Promotion expenses	-	-	-	-	-	-
(xvi) Commission	-	-	-	-	-	-
(xvii) Telephone and Internet Charges	79,876	-	79,876	81,338	-	81,338
(xviii) Registration and Renewal Fees/Charges	-	-	-	32,770	-	32,770
(xix) Hospitality Expenses other than for programme and/or staff	7,857	-	7,857	17,130	-	17,130
(xx) Postage and Courier Charges/Expenses	1,830	-	1,830	3,499	-	3,499
(xxi) Office Maintenance, Meetings & Administrative expenses	28,858	-	28,858	19,771	-	19,771
Total	11,84,551	-	11,84,551	12,13,605	-	12,13,605



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Sabanth E. Samuel



CONCERNS UNIVERSE FOUNDATION

CONSOLIDATED

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Amount in Rs

21	Programme expenses	FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Medical Check Up, Medical Kit etc.	1,741	-	1,741	12,625	-	12,625
2	Medical camps for lifestyle diseases/Multi function patient care	4,399	-	4,399	7,688	-	7,688
3	Programme Hospitality Expenses	72,036	-	72,036	83,789	-	83,789
4	Education Support - Expenses	1,44,500	-	1,44,500	40,850	-	40,850
5	Awareness/Special Events/Special Programs / Celebrations/Events/Special program workshop & refreshments - students	38,216	-	38,216	60,237	-	60,237
6	Training Resource Material/Study Learning Materials (S G M-Key and Other Teaching & Learning Material)	46,925	-	46,925	3,91,035	-	3,91,035
7	Nutrition feeding program (S G M-Nutrition Exps)	1,59,294	-	1,59,294	1,53,517	-	1,53,517
8	Admission/Assessment expenses-NSDC, Mock Viva-NSDC, NSDC-Exam Fees	36,718	-	36,718	94,145	-	94,145
9	Certificates	5,659	-	5,659	1,064	-	1,064
10	Community Field Visit	16,000	-	16,000	600	-	600
11	HPM Expenses	52,631	-	52,631	5,310	-	5,310
12	Tailoring Unit Setup Expenses	-	-	-	-	-	-
13	Exposure Vist Expenses	1,085	-	1,085	-	-	-
14	Honararium Expenses	1,750	-	1,750	-	-	-
15	Library Setup Expenses	13,440	-	13,440	-	-	-
16	Library Infrastructure Expenses	59,960	-	59,960	-	-	-
17	Learning Equipment Expenses	67,504	-	67,504	-	-	-
18	Learning Work Book Expenses	2,79,455	-	2,79,455	-	-	-
	Total Programme expenses	10,01,313	-	10,01,313	8,50,860	-	8,50,860



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CONCERNS UNIVERSE FOUNDATION

CONSOLIDATED

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Amount in Rs.

22	Miscellaneous Expenses	FY 2024-25			FY 2023-24		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
->	Others-General	453	-	453	-	-	-
	Total Miscellaneous Expenses	453	-	453	-	-	-



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