

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 (Foreign Contribution Account)** 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 Foreign Contribution 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.



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 basis 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: 25052141BMMJZK9399



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
FOREIGN CONTRIBUTION
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		1,61,53,793	1,74,56,693
(b) Restricted Funds		-	-
		1,61,53,793	1,74,56,693
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		-	-
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Payables		-	-
(c) Other current liabilities	4	34,301	8,920
(d) Short-term provisions		-	-
		34,301	8,920
Total		1,61,88,094	1,74,65,613
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	5		
(i) Property, Plant and Equipment		1,39,68,229	1,50,05,376
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments	6	-	-
(c) Long Term Loans and Advances	7	-	50,000
(d) Other non-current assets	8	4,36,460	4,25,460
		1,44,04,689	1,54,80,836
2 Current assets			
(a) Current investments	6	11,12,645	10,90,889
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances	9	6,21,990	8,83,790
(e) Short Term Loans and Advances	7	-	-
(f) Other current assets	10	48,770	10,099
		17,83,405	19,84,778
Total		1,61,88,094	1,74,65,613
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


Gna Chitra
Executive Trustee


Vasantha E Samuel
Managing Trustee

Date : 06-10-2025
Place : Bangalore



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

Particulars	Note	FY 2024-25			FY 2023-24			Amount in Rs
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total	
I Income								
(a) Donations and Grants		21,72,516	-	21,72,516	18,74,900	-	18,74,900	
(b) Fees from Rendering of Services		-	-	-	-	-	-	
(c) Sale of Goods		-	-	-	-	-	-	
II Other income		-	-	-	-	-	-	
III Total Income (I+II)	11	95,116	-	95,116	72,883	-	72,883	
		22,67,632	-	22,67,632	19,47,783	-	19,47,783	
IV Expenses:								
(a) Material consumed/distributed		-	-	-	-	-	-	
(b) Donations/contributions paid		-	-	-	-	-	-	
(c) Employee benefits expense		-	-	-	-	-	-	
(d) Finance costs	12	18,59,798	-	18,59,798	14,84,527	-	14,84,527	
(e) Depreciation and amortization expense		-	-	-	-	-	-	
(f) Other expenses	13	10,32,563	-	10,32,563	11,59,924	-	11,59,924	
(g) Programme expenses	14	4,86,354	-	4,86,354	4,85,097	-	4,85,097	
(h) Miscellaneous Expenses	15	1,46,153	-	1,46,153	97,514	-	97,514	
	16	45,664	-	45,664	-	-	-	
Total expenses		35,70,531	-	35,70,531	32,27,062	-	32,27,062	
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(13,02,899)	-	(13,02,899)	(12,79,279)	-	(12,79,279)	
VI Exceptional items		-	-	-	-	-	-	
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(13,02,899)	-	(13,02,899)	(12,79,279)	-	(12,79,279)	
VIII Extraordinary Items		-	-	-	-	-	-	
IX Excess of Income over Expenditure for the year (VII-VIII)		(13,02,899)	-	(13,02,899)	(12,79,279)	-	(12,79,279)	
Appropriations Transfer to funds								
Transfer from funds								
Balance transferred to General Fund		(13,02,899)	-	(13,02,899)	(12,79,279)	-	(12,79,279)	
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
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

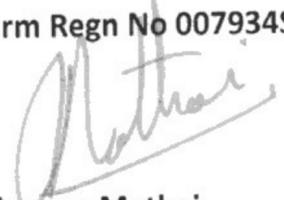


CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2025

Amount in Rs.

Particulars		Note	FY 2024-25	FY 2023-24
A.	Opening Balance			
	Cash and bank balances		8,83,790	10,58,400
B.	Income Received During the Year			
I	Donations and Grants		21,72,516	18,74,900
II	Fees from Rendering of Services		-	-
III	Sale of Goods		-	-
IV	Other income	17	46,346	17,628
	Total Income Received During the Year		22,18,862	18,92,528
C.	Other Receipts			
	(i). Fixed Deposit redemption		10,90,888	-
	(ii). Income Tax Refund Received		-	-
	(iii). Advance Settled		-	-
			10,90,888	-
			41,93,540	29,50,927
Total (A+B+C)				
D.	Expenses Paid During the Year			
I	Material Purchased		-	-
II	Donations/contributions paid		-	-
III	Employee benefits expense	18	18,17,498	14,84,527
IV	Finance costs		-	-
V	Fixed Assets Purchased During the Year	5	-	-
VI	Other expenses	19	4,84,254	4,85,097
VII	Programme expenses	20	1,46,153	97,514
VIII	Miscellaneous Expenses		-	-
	Total expenses		24,47,905	20,67,138
E.	Other Payments			
	(i). Fixed Deposit investment		11,12,645	-
	(ii). Security deposits		-	-
	(iii). Rental Deposits		11,000	-
	(iv). Advance Paid		-	-
	(v). Others		-	-
			11,23,645	-
F.	Closing Balance			
	Cash and bank balances		6,21,990	8,83,790
			41,93,540	29,50,927
Total (D+E+F)				

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


Gnaana Chitra
Executive Trustee


Vasantha E Samuel
Managing Trustee



Date : 06-10-2025
Place : Bangalore

**CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION**

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 organistation 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.



Anura Chit

Sasank E. Samuel

CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION
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.

2.3. TDS Refund

TDS refund received during the year under review has not been apportioned between Foreign Contribution & Local Contribution and the former not yet transferred to FC utilisation bank account. On the basis of pro rata apportionment, the amount of TDS refund attributable to FC is Rs. 10099



Anna Chite

Sabanth E. Samuel



CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

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)	1,74,56,693	22,67,632	35,70,531	1,61,53,793
	(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)	-	-	-	-
2	Designated Funds	-	-	-	-
Total		1,74,56,693	22,67,632	35,70,531	1,61,53,793
Previous Year (PY)		1,87,35,972	19,47,783	32,27,062	1,74,56,693



G. Anand Chit

Jaganth E. Samuel



CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

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

Amount in Rs.

		31 March 2025	31 March 2024
4	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	-	-
(h)	Other payables	34,301	8,920
	Total Other current liabilities	34,301	8,920



Anand Chit

Sabanth E. Samuel



CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION

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

5

Property, Plant and Equipment

Amount in Rs.

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	1,11,83,327	1,24,400	20,582	1,58,175	6,55,459	4,30,332					1,76,72,362
Additions	-	-	-	-	-	-	-	-	-	-	-	-
1st Half	-	-	-	-	-	-	-	-	-	-	-	-
2nd Half	-	-	-	-	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	4,584	-	-	-	-	-	4,584
As at 1st April 2023	51,00,087	1,11,83,327	1,24,400	20,582	1,58,175	6,55,459	4,30,332					1,76,72,362
Additions	-	-	-	-	-	-	-	-	-	-	-	-
1st Half	-	-	-	-	-	-	-	-	-	-	-	-
2nd Half	-	-	-	-	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 March 2025	51,00,087	1,11,83,327	1,24,400	20,582	1,58,175	6,50,875	4,30,332					1,76,67,778
As at 31 March 2024	51,00,087	1,11,83,327	1,24,400	20,582	1,58,175	6,55,459	4,30,332					1,76,72,362
Depreciation/Adjustments												
As at 1st April 2024	-	20,99,670	97,530	7,942	42,865	2,52,925	1,66,054					26,66,986
Additions	-	9,08,366	10,748	1,896	11,531	60,380	39,642					10,32,563
Deductions/Adjustments	-	-	-	-	-	-	-					-
As at 1st April 2023	-	10,90,374	79,616	5,712	30,053	1,81,890	1,19,417					15,07,062
Additions	-	10,09,295	17,914	2,231	12,812	71,035	46,637					11,59,924
Deductions/Adjustments	-	-	-	-	-	-	-					-
As at 31 March 2025	-	30,08,035	1,08,278	9,838	54,396	3,13,305	2,05,696					36,99,549
As at 31 March 2024	-	20,99,670	97,530	7,942	42,865	2,52,925	1,66,054					26,66,986
Net Block												
As at 31 March 2025	51,00,087	81,75,292	16,122	10,744	1,03,779	3,37,570	2,24,636					1,39,68,229
As at 31 March 2024	51,00,087	90,83,657	26,870	12,640	1,15,310	4,02,534	2,64,278					1,50,05,376

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



Conans Childs

Jasant E. Samuel



CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION

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

Amount in Rs.

		As at 31 March 2025	As at 31 March 2024
6	Investments - Non Current and Current		
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	11,12,645	10,90,88
(g)	Other Short-term investments like FD etc.	11,12,645	10,90,88
	Total Current Investments		
	Grand Total	11,12,645	10,90,88
Breakup of the above Note is as follows:-			
FOREIGN CONTRIBUTION			
Money invested or deposited in the forms and modes specified in sub-section (5)			
	Union Bank of India (UBI) FD: XXXXXXXXXXXX0806	-	10,90,88
	Union Bank of India (UBI) FD: XXXXXXXXXXXX2591	11,12,645	
	Others	-	-
	Total	11,12,645	10,90,88



G. Anand Chit

Robert E. Samuel



CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

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

Amount in Rs.

		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
7	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	-	-	-	-
(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)	-	50,000	-	-
	Total (A + B)	-	50,000	-	-
8	Other non-current assets			31 March 2025	31 March 2024
(a)	Security Deposits			2,43,610	2,43,610
(b)	Prepaid expenses			-	-
(c)	Rental Deposit			1,91,000	1,80,000
(d)	Gas Cylinder Deposit			1,850	1,850
(e)	Telephone Deposit			-	-
(f)	Water Deposit			-	-
(g)	Electricity Deposit			-	-
(h)	Lease Deposit (Refundable)			-	-
	Total other non-current other assets			4,36,460	4,25,460



Anand Chitli

Sasank E. Samuel



		31 March 2025	31 March 2024
9	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		
			(I)
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	-	-
(ii)	Balances with banks	6,21,990	8,83,790
(iii)	Others	-	-
	Total other bank balances	6,21,990	8,83,790
	Total Cash and bank balances	6,21,990	8,83,790
			(I+II)
Breakup of the above Note is as follows:-			
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		6,21,990	8,83,790
10	Other current assets	31 March 2025	31 March 2024
(a)	Interest accrued but not due on deposits	45,895	-
(b)	Interest accrued and due on deposits	-	-
(c)	Interest accrued on SB Account	-	-
(d)	TDS Receivable FY 2024-25 (AY 2025-26)	2,875	-
(e)	TDS Receivable Earlier Years	-	10,099
(f)	Others	-	-
	Total	48,770	10,099



Anand Chitli

Jasant E. Samuel



CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION

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
11 Other income						
(a) SB Interest income	24,589	-	24,589	17,622	-	17,622
(b) FD Interest income	70,527	-	70,527	55,255	-	55,255
(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	-	-	-	-	-	-
(h) Other non-operating income	-	-	-	6	-	6
Total other income	95,116	-	95,116	72,883	-	72,883
12 Employee benefits expense (Including contract labour)						
(a) Salaries, wages, bonus and other allowances	18,59,278	-	18,59,278	14,48,527	-	14,48,527
(b) Contribution to provident and other funds	-	-	-	-	-	-
(c) Gratuity expenses	-	-	-	-	-	-
(d) Staff Insurance, welfare and Training expenses	520	-	520	36,000	-	36,000
Total Employee benefits expense	18,59,798	-	18,59,798	14,84,527	-	14,84,527
13 Depreciation and amortization expense						
(a) on tangible assets	10,32,563	-	10,32,563	11,59,924	-	11,59,924
(b) on intangible assets	-	-	-	-	-	-
Total Depreciation and amortization expense	10,32,563	-	10,32,563	11,59,924	-	11,59,924
14 Other Expenses						
(i) Consumption of stores and spare parts	-	-	-	-	-	-
(ii) Electricity, Water, Power and fuel	34,714	-	34,714	72,029	-	72,029
(iii) Volunteer Charges	-	-	-	-	-	-
(iv) Repairs and maintenance - Program	93,711	-	93,711	25,525	-	25,525
(v) Repairs and maintenance - Others	-	-	-	1,200	-	1,200
(vi) Insurance	-	-	-	-	-	-
(vii) Rent, Rates and taxes, excluding, taxes on income	2,68,964	-	2,68,964	1,74,635	-	1,74,635
(viii) Labour charges	-	-	-	-	-	-
(ix) Travelling expenses	-	-	-	14,000	-	14,000
(x) Auditor's remuneration	-	-	-	4,200	-	4,200
(xi) Printing and stationery	25,116	-	25,116	6,197	-	6,197
(xii) Fund Raising and/or Communication expenses	-	-	-	-	-	-
(xiii) Legal and/or professional charges	48,610	-	48,610	1,21,619	-	1,21,619
(xiv) Advertisement and/or publicity	-	-	-	2,000	-	2,000
(xv) Promotion expenses	-	-	-	-	-	-
(xvi) Commission	-	-	-	-	-	-
(xvii) Telephone and Internet Charges	6,992	-	6,992	21,432	-	21,432
(xviii) Registration and Renewal Fees/Charges	-	-	-	25,000	-	25,000
(xix) Hospitality Expenses other than for programme and/or staff	-	-	-	10,800	-	10,800
(xx) Postage and Courier Charges/Expenses	-	-	-	-	-	-
(xxi) Office Maintenance, Meetings & Administrative expenses	8,247	-	8,247	6,460	-	6,460
Total	4,86,354	-	4,86,354	4,85,097	-	4,85,097



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Jasanth E. Samuel



CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

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

Amount in Rs.

15	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.	-	-	-	10,875	-	10,875
2	Medical camps for lifestyle diseases/Multi function patient care	-	-	-	3,000	-	3,000
3	Programme Hospitality Expenses	1,653	-	1,653	83,639	-	83,639
4	Education Support - Expenses	1,44,500	-	1,44,500	-	-	-
5	Awareness/Special Events/Special Programs / Celebrations/Events/Special program workshop & refreshments -students	-	-	-	-	-	-
6	Training Resource Material/Study Learning Materials (S G M-Key and Other Teaching & Learning Material)	-	-	-	-	-	-
7	Nutrition feeding program (S G M-Nutrition Exps)	-	-	-	-	-	-
8	Admission/Assessment expenses-NSDC, Mock Viva-NSDC, NSDC-Exam Fees	-	-	-	-	-	-
9	Certificates	-	-	-	-	-	-
10	Community Field Visit	-	-	-	-	-	-
11	HPM Expenses	-	-	-	-	-	-
12	Tailoring Unit Setup Expenses	-	-	-	-	-	-
13	Exposure Vist Expenses	-	-	-	-	-	-
14	Honararium Expenses	-	-	-	-	-	-
15	Library Setup Expenses	-	-	-	-	-	-
16	Library Infrastructure Expenses	-	-	-	-	-	-
17	Learning Equipment Expenses	-	-	-	-	-	-
18	Learning Work Book Expenses	-	-	-	-	-	-
	Total Programme expenses	1,46,153	-	1,46,153	97,514	-	97,514



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Jasanth E. Samuel



CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

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

Amount in Rs.

16	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	-	-	-	-	-	-
	Total Miscellaneous Expenses	45,664	-	45,664	-	-	-



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Sabanth E. Samuel



CONCERNS UNIVERSE FOUNDATION
FOREIGN CONTRIBUTION

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
17	Other income						
(a)	SB Interest income	24,589	-	24,589	17,622	-	17,622
(b)	FD Interest income	21,757	-	21,757	-	-	-
(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	-	-	-	6	-	6
(h)	Other non-operating income	-	-	-	-	-	-
	Total other income	46,346	-	46,346	17,628	-	17,628
18	Employee benefits expense						
	(Including contract labour)						
(a)	Salaries, wages, bonus and other allowances	18,16,978	-	18,16,978	14,48,527	-	14,48,527
(b)	Contribution to provident and other funds	-	-	-	-	-	-
(c)	Gratuity expenses	-	-	-	-	-	-
(d)	Staff Insurance, welfare and Training expenses	520	-	520	36,000	-	36,000
	Total Employee benefits expense	18,17,498	-	18,17,498	14,84,527	-	14,84,527
19	Other Expenses						
(i)	Consumption of stores and spare parts	-	-	-	-	-	-
(ii)	Electricity, Water, Power and fuel	34,714	-	34,714	72,029	-	72,029
(iii)	Volunteer Charges	-	-	-	-	-	-
(iv)	Repairs and maintenance - Program	93,711	-	93,711	25,525	-	25,525
(v)	Repairs and maintenance - Others	-	-	-	1,200	-	1,200
(vi)	Insurance	-	-	-	-	-	-
(vii)	Rent, Rates and taxes, excluding, taxes on income	2,68,964	-	2,68,964	1,74,635	-	1,74,635
(viii)	Labour charges	-	-	-	-	-	-
(ix)	Travelling expenses	-	-	-	14,000	-	14,000
(x)	Auditor's remuneration	-	-	-	4,200	-	4,200
(xi)	Printing and stationery	25,116	-	25,116	6,197	-	6,197
(xii)	Fund Raising and/or Communication expenses	-	-	-	-	-	-
(xiii)	Legal and/or professional charges	46,510	-	46,510	1,21,619	-	1,21,619
(xiv)	Advertisement and/or publicity	-	-	-	2,000	-	2,000
(xv)	Promotion expenses	-	-	-	-	-	-
(xvi)	Commission	-	-	-	-	-	-
(xvii)	Telephone and Internet Charges	6,992	-	6,992	21,432	-	21,432
(xviii)	Registration and Renewal Fees/Charges	-	-	-	25,000	-	25,000
(xix)	Hospitality Expenses other than for programme and/or staff	-	-	-	10,800	-	10,800
(xx)	Postage and Courier Charges/Expenses	-	-	-	-	-	-
(xxi)	Office Maintenance, Meetings & Administrative expenses	8,247	-	8,247	6,460	-	6,460
	Total	4,84,254	-	4,84,254	4,85,097	-	4,85,097



Anana Chuli

Jaganth E-Samuel

CONCERNS UNIVERSE FOUNDATION

FOREIGN CONTRIBUTION

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

Amount in Rs.

20	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.	-	-	-	10,875	-	10,875
2	Medical camps for lifestyle diseases/Multi function patient care	-	-	-	3,000	-	3,000
3	Programme Hospitality Expenses	1,653	-	1,653	83,639	-	83,639
4	Education Support - Expenses	1,44,500	-	1,44,500	-	-	-
5	Awareness/Special Events/Special Programs / Celebrations/Events/Special program workshop & refreshments - students	-	-	-	-	-	-
6	Training Resource Material/Study Learning Materials (S G M-Key and Other Teaching & Learning Material)	-	-	-	-	-	-
7	Nutrition feeding program (S G M-Nutrition Exps)	-	-	-	-	-	-
8	Admission/Assessment expenses-NSDC, Mock Viva-NSDC, NSDC-Exam Fees	-	-	-	-	-	-
9	Certificates	-	-	-	-	-	-
10	Community Field Visit	-	-	-	-	-	-
11	HPM Expenses	-	-	-	-	-	-
12	Tailoring Unit Setup Expenses	-	-	-	-	-	-
13	Exposure Vist Expenses	-	-	-	-	-	-
14	Honararium Expenses	-	-	-	-	-	-
15	Library Setup Expenses	-	-	-	-	-	-
16	Library Infrastructure Expenses	-	-	-	-	-	-
17	Learning Equipment Expenses	-	-	-	-	-	-
18	Learning Work Book Expenses	-	-	-	-	-	-
	Total Programme expenses	1,46,153	-	1,46,153	97,514	-	97,514



Anna Chiti

Jasanth E Samuel

