

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 (Indian 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 Indian 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: **25052141BMMJZL7563**



Place: Bangalore

Date: 06<sup>th</sup> 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**  
**INDIAN CONTRIBUTION**  
**Balance Sheet as at March 31, 2025**

Amount in Rs.

Particulars	Note	31 March 2025	31 March 2024
<b>I Sources of Funds</b>			
<b>1 NPO Funds</b>	3		
(a) Unrestricted Funds		57,75,206	41,89,272
(b) Restricted Funds		15,00,000	15,00,000
		<b>72,75,206</b>	<b>56,89,272</b>
<b>2 Non-current liabilities</b>			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		-	-
<b>3 Current liabilities</b>			
(a) Short-term borrowings		-	-
(b) Payables	4	-	21,897
(c) Other current liabilities	5	7,651	78,286
(d) Short-term provisions		-	-
		7,651	1,00,183
<b>Total</b>		<b>72,82,857</b>	<b>57,89,455</b>
<b>II Application of Funds</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible assets	6		
(i) Property, Plant and Equipment		2,46,059	2,48,273
(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	-	-
(d) Other non-current assets	9	1,85,800	1,85,800
		4,31,859	4,34,073
<b>2 Current assets</b>			
(a) Current investments	7	39,00,000	35,85,141
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances	10	27,02,779	15,02,191
(e) Short Term Loans and Advances	8	7,672	7,661
(f) Other current assets	11	2,40,546	2,60,389
		68,50,997	53,55,382
<b>Total</b>		<b>72,82,857</b>	<b>57,89,455</b>
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*  
Thomas Mathai  
Partner  
Membership No. 052141



For CONCERNS UNIVERSE FOUNDATION

*Gnana Chitra*  
Gnana Chitra  
Executive Trustee

*Vasanth E Samuel*  
Vasantha E Samuel  
Managing Trustee



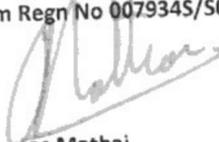
Date : 06-10-2025  
Place : Bangalore

**CONCERNS UNIVERSE FOUNDATION  
INDIAN CONTRIBUTION**  
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
<b>I Income</b>		53,31,183	-	<b>53,31,183</b>	35,66,390	-	<b>35,66,390</b>
(a) Donations and Grants		-	-	-	-	-	-
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		4,34,579	-	<b>4,34,579</b>	3,67,945	-	<b>3,67,945</b>
<b>II Other income</b>	12	<b>57,65,762</b>	-	<b>57,65,762</b>	<b>39,34,335</b>	-	<b>39,34,335</b>
<b>III Total Income (I+II)</b>							
<b>IV Expenses:</b>							
(a) Material consumed/distributed		-	-	-	-	-	-
(b) Donations/contributions paid	13	25,79,605	-	<b>25,79,605</b>	30,65,337	-	<b>30,65,337</b>
(c) Employee benefits expense		-	-	-	-	-	-
(d) Finance costs	14	46,213	-	<b>46,213</b>	35,161	-	<b>35,161</b>
(e) Depreciation and amortization expense	15	6,98,397	-	<b>6,98,397</b>	7,29,984	-	<b>7,29,984</b>
(f) Other expenses	16	8,55,160	-	<b>8,55,160</b>	7,53,346	-	<b>7,53,346</b>
(g) Programme expenses	17	453	-	<b>453</b>	-	-	-
(h) Miscellaneous Expenses		41,79,827	-	<b>41,79,827</b>	45,83,828	-	<b>45,83,828</b>
<b>Total expenses</b>							
<b>V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)</b>		15,85,934	-	<b>15,85,934</b>	(6,49,493)	-	<b>(6,49,493)</b>
<b>VI Exceptional items</b>							
<b>VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>		15,85,934	-	<b>15,85,934</b>	(6,49,493)	-	<b>(6,49,493)</b>
<b>VIII Extraordinary Items</b>							
<b>IX Excess of Income over Expenditure for the year (VII-VIII)</b>		15,85,934	-	<b>15,85,934</b>	(6,49,493)	-	<b>(6,49,493)</b>
Appropriations Transfer to funds							
Transfer from funds		15,85,934	-	<b>15,85,934</b>	(6,49,493)	-	<b>(6,49,493)</b>
<b>Balance transferred to General Fund</b>							
The accompanying notes are an integral part of the financial statements							

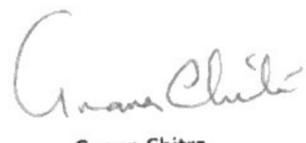
As per our report of even date attached  
For Simon Rodrigues & Associates LLP  
Chartered Accountants  
Firm Regn No 007934S/S000065

  
Thomas Mathai  
Partner  
Membership No. 052141



Date : 06-10-2025  
Place : Bangalore

For CONCERNS UNIVERSE FOUNDATION

  
Gnana Chitra  
Executive Trustee

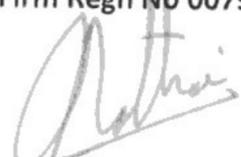
  
Vasantha E Samuel  
Managing Trustee



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

Particulars		Note	Amount in Rs.	
			FY 2024-25	FY 2023-24
A.	<b>Opening Balance</b>			
	Cash and bank balances		15,02,191	18,94,393
B.	<b>Income Received During the Year</b>			
I	Donations and Grants		53,31,183	35,66,390
II	Fees from Rendering of Services		-	-
III	Sale of Goods		-	-
IV	<b>Other income</b>	18	3,46,233	1,00,266
	<b>Total Income Received During the Year</b>		56,77,416	36,66,656
C.	<b>Other Receipts</b>			
	(i). Fixed Deposit redemption		35,85,141	5,00,000
	(ii). Income Tax Refund Received		52,405	46,473
	(iii). Advance Settled		7,661	-
			36,45,207	5,46,473
<b>Total (A+B+C)</b>			<b>1,08,24,814</b>	<b>61,07,522</b>
D.	<b>Expenses Paid During the Year</b>			
I	Material Purchased		-	-
II	Donations/contributions paid		-	-
III	Employee benefits expense	19	26,14,454	30,71,998
IV	Finance costs		-	-
V	Fixed Assets Purchased During the Year	6	43,999	51,479
VI	Other expenses	20	7,00,297	7,28,508
VII	Programme expenses	21	8,55,160	7,53,346
VIII	Miscellaneous Expenses	22	453	-
	<b>Total expenses</b>		42,14,363	46,05,331
E.	<b>Other Payments</b>			
	(i). Fixed Deposit investment		39,00,000	-
	(ii). Security deposits		-	-
	(iii). Rental Deposits		-	-
	(iv). Advance Paid		7,672	-
	(v). Others		-	-
			39,07,672	-
F.	<b>Closing Balance</b>			
	Cash and bank balances		27,02,779	15,02,191
<b>Total (D+E+F)</b>			<b>1,08,24,814</b>	<b>61,07,522</b>

As per our report of even date attached  
For Simon Rodrigues & Associates LLP  
Chartered Accountants  
Firm Regn No 0079345/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  
INDIAN 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*

*Basanth E. Samuel*

**CONCERNS UNIVERSE FOUNDATION  
INDIAN 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.



*Anana Chitli*

*Salank E. Samuel*



CONCERNS UNIVERSE FOUNDATION  
INDIAN 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)	<b>Unrestricted Funds</b>				
1	Corpus Funds	-	-	-	-
2	General Funds				
	(a). General Funds Other than (b) to (d)	41,89,272	57,65,762	41,79,827	57,75,206
	(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)	<b>Restricted Funds</b>				
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	-	-	-	-
<b>Total</b>		<b>56,89,272</b>	<b>57,65,762</b>	<b>41,79,827</b>	<b>72,75,206</b>
<b>Previous Year (PY)</b>		<b>63,38,764</b>	<b>39,34,335</b>	<b>45,83,828</b>	<b>56,89,272</b>



*Gnanesh Chit*

*Vasanth E. Samuel*

**CONCERNS UNIVERSE FOUNDATION****INDIAN CONTRIBUTION**

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

Amount in Rs.

		31 March 2025	31 March 2024
<b>4</b>	<b>Payables</b>		
(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
	<b>Total payables</b>	-	<b>21,897</b>
<b>5</b>	<b>Other current liabilities</b>		
(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	200	305
(g)	TDS payable	7,451	77,981
(h)	Other payables	-	-
	<b>Total Other current liabilities</b>	<b>7,651</b>	<b>78,286</b>

*Anura Chitli**Jasanth E. Samuel*

Particulars / Assets	TANGIBLE ASSETS										Total	
	Freehold land @ 0%	Buildings @ 10%	Computers @ 40%	Office equipment @ 15%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Others @ 15%	Amount in Rs.				
<b>Gross Block*</b>												
As at 1st April 2024	-	1,39,569	73,197	51,200	47,698	41,266	-	-	-	-	3,52,930	
Additions	-	-	-	-	-	-	-	-	-	-	-	
1st Half	-	-	-	-	-	-	-	-	-	-	-	
2nd Half	-	-	43,999	-	-	-	-	-	-	-	43,999	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	
As at 1st April 2023	-	1,39,569	35,304	51,200	47,698	27,680	-	-	-	-	3,01,451	
Additions	-	-	-	-	-	-	-	-	-	-	-	
1st Half	-	-	-	-	-	-	-	-	-	-	-	
2nd Half	-	-	37,893	-	-	-	-	-	-	-	37,893	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	
As at 31 March 2025	-	1,39,569	1,17,196	51,200	47,698	41,266	-	-	-	-	3,96,929	
As at 31 March 2024	-	1,39,569	73,197	51,200	47,698	41,266	-	-	-	-	3,52,930	
<b>Depreciation/Adjustments</b>												
As at 1st April 2024	-	26,204	42,883	10,944	12,927	11,700	-	-	-	-	1,04,657	
Additions	-	11,336	20,926	6,038	3,477	4,435	-	-	-	-	46,213	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	
As at 1st April 2023	-	13,608	35,304	3,840	9,063	7,681	-	-	-	-	69,496	
Additions	-	12,596	7,579	7,104	3,864	4,019	-	-	-	-	35,161	
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-	
As at 31 March 2025	-	37,541	63,808	16,982	16,404	16,135	-	-	-	-	1,50,870	
As at 31 March 2024	-	26,204	42,883	10,944	12,927	11,700	-	-	-	-	1,04,657	
<b>Net Block</b>												
As at 31 March 2025	-	1,02,028	53,388	34,218	31,294	25,131	-	-	-	-	2,46,059	
As at 31 March 2024	-	1,13,365	30,314	40,256	34,772	29,566	-	-	-	-	2,48,273	

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



*Gunna Childe*

*Jasank E. Samuel*



CONCERNS UNIVERSE FOUNDATION

INDIAN CONTRIBUTION

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
<b>Non Current Investments</b>			
(a)	Investments in Other Entities	-	-
	Less: Provision for diminution in value of investments	-	-
(b)	Investments in partnership firm	-	-
<b>Other Investments</b>			
(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.	-	-
<b>Total Non Current Investments</b>		-	-
<b>Current Investments</b>			
(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.	39,00,000	35,85,141
<b>Total Current Investments</b>		<b>39,00,000</b>	<b>35,85,141</b>
<b>Grand Total</b>		<b>39,00,000</b>	<b>35,85,141</b>
<b>Breakup of the above Note is as follows:-</b>			
<b>INDIAN CONTRIBUTION</b>			
<b>Money invested or deposited in the forms and modes specified in sub-section (5)</b>			
	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	-
<b>Others</b>		-	-
<b>Total</b>		<b>39,00,000</b>	<b>35,85,141</b>



Anand Chitambar

Basanth E. Samuel

CONCERNS UNIVERSE FOUNDATION  
INDIAN 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
<b>8</b>	<b>Loans and advances</b>				
<b>A</b>	<b>(Secured)</b>				
(a)	<b>Capital advances</b>				
(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	-	-	-	-
	<b>Sub-Total(A)= (a)+(b)</b>	-	-	-	-
<b>B</b>	<b>Loans and advances</b>				
	<b>(Unsecured)</b>				
(a)	<b>Capital advances</b>				
(i)	Considered good	-	-	-	-
(ii)	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(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	-	-	-	-
	<b>Sub-Total(B)= (a)+(b)</b>	-	-	7,672	7,661
	<b>Total (A + B)</b>	-	-	7,672	7,661
<b>9</b>	<b>Other non-current assets</b>			<b>31 March 2025</b>	<b>31 March 2024</b>
(a)	Security Deposits			43,000	43,000
(b)	Prepaid expenses			-	-
(c)	Rental Deposit			-	-
(d)	Gas Cylinder Deposit			1,41,100	1,41,100
(e)	Telephone Deposit			1,700	1,700
(f)	Water Deposit			-	-
(g)	Electricity Deposit			-	-
(h)	Lease Deposit (Refundable)			-	-
	<b>Total other non-current other assets</b>			<b>1,85,800</b>	<b>1,85,800</b>



*Uma Chitli*

*Vasanth E. Samuel*



		31 March 2025	31 March 2024
<b>10</b>	<b>Cash and Bank Balances</b>		
<b>A</b>	<b>Cash and cash equivalents</b>		
(a)	On current accounts	-	-
(b)	Cash credit account (Debit balance)	-	-
(c)	<b>Fixed Deposits</b>		
->	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	-
	<b>Total</b>	-	-
<b>B</b>	<b>Other bank balances</b>		
(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	27,02,779	15,02,191
(iii)	Others	-	-
	<b>Total other bank balances</b>	<b>27,02,779</b>	<b>15,02,191</b>
	<b>Total Cash and bank balances</b>	<b>27,02,779</b>	<b>15,02,191</b>
	<i>Breakup of the above Note is as follows:-</i>		
	<b>INDIAN CONTRIBUTION</b>		
	(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- XXXXXXXXXXX1635	5,37,302	3,48,268
	UNION BANK OF INDIA (UBI)- XXXXXXXXXXX3060	21,65,477	11,53,923
	<b>Others</b>	-	-
	<b>Total</b>	<b>27,02,779</b>	<b>15,02,191</b>
<b>11</b>	<b>Other current assets</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a)	Interest accrued but not due on deposits	1,85,029	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)	21,216	-
(e)	TDS Receivable Earlier Years	-	46,694
(f)	Others	34,301	10,889
	<b>Total</b>	<b>2,40,546</b>	<b>2,60,389</b>



*Ganesh Chit*

*Sasank E. Samuel*



CONCERNS UNIVERSE FOUNDATION  
INDIAN 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
<b>12 Other income</b>						
(a) SB Interest income	55,084	-	55,084	41,937	-	41,937
(b) FD Interest income	2,54,634	-	2,54,634	3,22,791	-	3,22,791
(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	-	-	-
<b>Total other income</b>	<b>4,34,579</b>	<b>-</b>	<b>4,34,579</b>	<b>3,67,945</b>	<b>-</b>	<b>3,67,945</b>
<b>13 Employee benefits expense</b> (Including contract labour)						
(a) Salaries, wages, bonus and other allowances	25,50,585	-	25,50,585	30,22,900	-	30,22,900
(b) Contribution to provident and other funds	-	-	-	-	-	-
(c) Gratuity expenses	-	-	-	-	-	-
(d) Staff Insurance, welfare and Training expenses	29,020	-	29,020	42,437	-	42,437
<b>Total Employee benefits expense</b>	<b>25,79,605</b>	<b>-</b>	<b>25,79,605</b>	<b>30,65,337</b>	<b>-</b>	<b>30,65,337</b>
<b>14 Depreciation and amortization expense</b>						
(a) on tangible assets	46,213	-	46,213	35,161	-	35,161
(b) on intangible assets	-	-	-	-	-	-
<b>Total Depreciation and amortization expense</b>	<b>46,213</b>	<b>-</b>	<b>46,213</b>	<b>35,161</b>	<b>-</b>	<b>35,161</b>
<b>15 Other Expenses</b>						
(i) Consumption of stores and spare parts	-	-	-	-	-	-
(ii) Electricity, Water, Power and fuel	44,358	-	44,358	15,240	-	15,240
(iii) Volunteer Charges	-	-	-	-	-	-
(iv) Repairs and maintenance - Program	1,71,243	-	1,71,243	1,19,078	-	1,19,078
(v) Repairs and maintenance - Others	7,750	-	7,750	22,021	-	22,021
(vi) Insurance	5,787	-	5,787	5,787	-	5,787
(vii) Rent, Rates and taxes, excluding, taxes on income	90,832	-	90,832	1,70,199	-	1,70,199
(viii) Labour charges	-	-	-	-	-	-
(ix) Travelling expenses	86,747	-	86,747	68,017	-	68,017
(x) Auditor's remuneration	60,046	-	60,046	45,360	-	45,360
(xi) Printing and stationery	43,777	-	43,777	61,740	-	61,740
(xii) Fund Raising and/or Communication expenses	-	-	-	-	-	-
(xiii) Legal and/or professional charges	77,889	-	77,889	1,25,040	-	1,25,040
(xiv) Advertisement and/or publicity	6,786	-	6,786	5,210	-	5,210
(xv) Promotion expenses	-	-	-	-	-	-
(xvi) Commission	-	-	-	-	-	-
(xvii) Telephone and Internet Charges	72,884	-	72,884	59,906	-	59,906
(xviii) Registration and Renewal Fees/Charges	-	-	-	7,770	-	7,770
(xix) Hospitality Expenses other than for programme and/or staff	7,857	-	7,857	6,330	-	6,330
(xx) Postage and Courier Charges/Expenses	1,830	-	1,830	3,499	-	3,499
(xxi) Office Maintenance, Meetings & Administrative expenses	20,611	-	20,611	14,786	-	14,786
<b>Total</b>	<b>6,98,397</b>	<b>-</b>	<b>6,98,397</b>	<b>7,29,984</b>	<b>-</b>	<b>7,29,984</b>



*Anna Chiti*

*Jasanth E. Samuel*



CONCERNS UNIVERSE FOUNDATION  
INDIAN CONTRIBUTION

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	1,750	-	1,750
2	Medical camps for lifestyle diseases/Multi function patient care	4,399	-	4,399	4,688	-	4,688
3	Programme Hospitality Expenses	70,383	-	70,383	150	-	150
4	Education Support - Expenses	-	-	-	40,850	-	40,850
5	Awareness/Special Events/Special Programs / Celebrations/Events/Special program workshop & refreshments -students	38,216	-	38,216	-	-	60,237
6	Training Resource Material/Study Learning Materials (S G M-Key and Other Teaching & Learning Material)	46,925	-	46,925	60,237	-	3,91,035
7	Nutrition feeding program (S G M-Nutrition Exps)	1,59,294	-	1,59,294	3,91,035	-	1,53,517
8	Admission/Assessment expenses-NSDC, Mock Viva-NSDC, NSDC-Exam Fees	36,718	-	36,718	1,53,517	-	94,145
9	Certificates	5,659	-	5,659	94,145	-	1,064
10	Community Field Visit	16,000	-	16,000	1,064	-	600
11	HPM Expenses	52,631	-	52,631	600	-	5,310
12	Tailoring Unit Setup Expenses	-	-	-	5,310	-	-
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	-	-	-
<b>Total Programme expenses</b>		<b>8,55,160</b>	<b>-</b>	<b>8,55,160</b>	<b>7,53,346</b>	<b>-</b>	<b>7,53,346</b>



*Crane Chitra Jalanth E. Samuel*



CONCERNS UNIVERSE FOUNDATION  
 INDIAN CONTRIBUTION

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	-	-	-	-	-	-
2	Others	453	-	453	-	-	-
	<b>Total Miscellaneous Expenses</b>	<b>453</b>	<b>-</b>	<b>453</b>	<b>-</b>	<b>-</b>	<b>-</b>



*Uma Chit*

*Darshan E. Samuel*



CONCERNS UNIVERSE FOUNDATION  
INDIAN 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
<b>18 Other income</b>						
(a) SB Interest income	55,084	-	55,084	41,937	-	41,937
(b) FD Interest income	2,51,194	-	2,51,194	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	-	-	-
<b>Total other income</b>	<b>3,46,233</b>	<b>-</b>	<b>3,46,233</b>	<b>1,00,266</b>	<b>-</b>	<b>1,00,266</b>
<b>19 Employee benefits expense</b>						
(Including contract labour)						
(a) Salaries, wages, bonus and other allowances	25,85,434	-	25,85,434	30,29,561	-	30,29,561
(b) Contribution to provident and other funds	-	-	-	-	-	-
(c) Gratuity expenses	-	-	-	-	-	-
(d) Staff Insurance, welfare and Training expenses	29,020	-	29,020	42,437	-	42,437
<b>Total Employee benefits expense</b>	<b>26,14,454</b>	<b>-</b>	<b>26,14,454</b>	<b>30,71,998</b>	<b>-</b>	<b>30,71,998</b>
<b>20 Other Expenses</b>						
(i) Consumption of stores and spare parts	-	-	-	-	-	-
(ii) Electricity, Water, Power and fuel	44,358	-	44,358	15,240	-	15,240
(iii) Volunteer Charges	-	-	-	-	-	-
(iv) Repairs and maintenance - Program	1,71,243	-	1,71,243	1,19,078	-	1,19,078
(v) Repairs and maintenance - Others	7,750	-	7,750	22,021	-	22,021
(vi) Insurance	5,787	-	5,787	5,787	-	5,787
(vii) Rent, Rates and taxes, excluding, taxes on income	90,832	-	90,832	1,70,199	-	1,70,199
(viii) Labour charges	-	-	-	-	-	-
(ix) Travelling expenses	86,747	-	86,747	68,017	-	68,017
(x) Auditor's remuneration	60,046	-	60,046	45,360	-	45,360
(xi) Printing and stationery	43,777	-	43,777	61,740	-	61,740
(xii) Fund Raising and/or Communication expenses	-	-	-	-	-	-
(xiii) Legal and/or professional charges	79,789	-	79,789	1,25,040	-	1,25,040
(xiv) Advertisement and/or publicity	6,786	-	6,786	5,210	-	5,210
(xv) Promotion expenses	-	-	-	-	-	-
(xvi) Commission	-	-	-	-	-	-
(xvii) Telephone and Internet Charges	72,884	-	72,884	59,906	-	59,906
(xviii) Registration and Renewal Fees/Charges	-	-	-	7,770	-	7,770
(xix) Hospitality Expenses other than for programme and/or staff	7,857	-	7,857	6,330	-	6,330
(xx) Postage and Courier Charges/Expenses	1,830	-	1,830	3,499	-	3,499
(xxi) Office Maintenance, Meetings & Administrative expenses	20,611	-	20,611	13,311	-	13,311
<b>Total</b>	<b>7,00,297</b>	<b>-</b>	<b>7,00,297</b>	<b>7,28,508</b>	<b>-</b>	<b>7,28,508</b>



*Chaitanya*

*Sasank E. Samuel*



CONCERNS UNIVERSE FOUNDATION  
INDIAN CONTRIBUTION

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	1,750	-	1,750
2	Medical camps for lifestyle diseases/Multi function patient care	4,399	-	4,399	4,688	-	4,688
3	Programme Hospitality Expenses	70,383	-	70,383	150	-	150
4	Education Support - Expenses	-	-	-	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	-	-	-
	<b>Total Programme expenses</b>	<b>8,55,160</b>	<b>-</b>	<b>8,55,160</b>	<b>7,53,346</b>	<b>-</b>	<b>7,53,346</b>



*Uma Cheli*

*Jasanth*

*E. Samuel*



CONCERNS UNIVERSE FOUNDATION

INDIAN CONTRIBUTION

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	-	-	-
	<b>Total Miscellaneous Expenses</b>	<b>453</b>	<b>-</b>	<b>453</b>	<b>-</b>	<b>-</b>	<b>-</b>



*Amalchit Varank & Samuel*

