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, 2026, 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, 2026, 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.

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LLP Identification No. : AAZ - 8941 (Registered with limited liability)

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

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

Thomas Mathai
Partner
Membership No. 052141
UDIN: **26052141RWAKNE6284**

Place: Bangalore
Date: 21st September, 2026

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.

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Balance Sheet as at March 31, 2026

Amount in Rs.

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Unrestricted Funds		41,13,680	57,75,206
(b)	Restricted Funds		15,00,000	15,00,000
			56,13,680	72,75,206
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	300	7,651
(d)	Short-term provisions		-	-
			300	7,651
	Total		**56,13,980**	**72,82,857**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5		
	(i) Property, Plant and Equipment		2,02,469	2,46,060
	(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	-	-
(d)	Other non-current assets	8	1,37,064	1,85,800
			3,39,533	4,31,860
2	**Current assets**			
(a)	Current investments	6	42,19,531	39,00,000
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	9	8,54,209	27,02,779
(e)	Short Term Loans and Advances	7	-	7,672
(f)	Other current assets	10	2,00,707	2,40,546
			52,74,447	68,50,997
	Total		**56,13,980**	**72,82,857**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	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 : 21-Sep-2026
Place : Bangalore

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

For CONCERNS UNIVERSE FOUNDATION

Gnana Chitra
Executive Trustee

Vasantha E Samuel
Managing Trustee

CONCERNS UNIVERSE FOUNDATION BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Income and Expenditure for the year ended March 31, 2026

Amount in Rs.

	Particulars	Note	FY 2025-26			FY 2024-25		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income**							
(a)	Donations and Grants		39,81,775	-	**39,81,775**	53,31,183	-	**53,31,183**
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	**Other income**	11	3,59,667	-	**3,59,667**	4,34,579	-	**4,34,579**
III	**Total Income (I+II)**		**43,41,442**	-	**43,41,442**	**57,65,762**	-	**57,65,762**
IV	**Expenses:**							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	12	32,68,633	-	**32,68,633**	25,79,605	-	**25,79,605**
(d)	Finance costs		-	-	-	-	-	-
(e)	Depreciation and amortization expense	13	43,590	-	**43,590**	46,212	-	**46,212**
(f)	Other expenses	14	11,53,331	-	**11,53,331**	6,98,397	-	**6,98,397**
(g)	Programme expenses	15	10,78,014	-	**10,78,014**	8,55,160	-	**8,55,160**
(h)	Miscellaneous Expenses	16	4,59,400	-	**4,59,400**	453	-	**453**
	Total expenses		**60,02,968**	-	**60,02,968**	**41,79,827**	-	**41,79,827**
V	**Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)**		(16,61,526)	-	(16,61,526)	15,85,935	-	15,85,935
VI	Exceptional items		-	-	-	-	-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		(16,61,526)	-	(16,61,526)	15,85,935	-	15,85,935
VIII	Extraordinary Items		-	-	-	-	-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		(16,61,526)	-	(16,61,526)	15,85,935	-	15,85,935
	Appropriations Transfer to funds							
	Transfer from funds							
	Balance transferred to General Fund		(16,61,526)	-	(16,61,526)	15,85,935	-	15,85,935
	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 : 21-Sep-2026
Place : Bangalore

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

For CONCERNS UNIVERSE FOUNDATION

Gnana Chitra
Executive Trustee

Vasantha E Samuel
Managing Trustee

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Receipts & Payments For The Year Ended 31st March 2026

Amount in Rs.

Particulars		Note	FY 2025-26	FY 2024-25
A.	**Opening Balance**			
	Cash and bank balances		27,02,779	15,02,191
B.	**Income Received During the Year**			
I	Donations and Grants		39,81,775	53,31,183
II	Fees from Rendering of Services		-	-
III	Sale of Goods		-	-
IV	**Other income**	17	4,04,473	3,46,233
	Total Income Received During the Year		43,86,248	56,77,416
C.	**Other Receipts**			
	(i). Fixed Deposit redemption		39,00,000	35,85,141
	(ii). Income Tax Refund Received		24,091	52,405
	(iii). Advance Settled		-	7,661
	(iv). Deposit -Aboobakar		4,000	-
	(v). Refund of Rental deposit		19,400	-
			39,47,491	36,45,207
Total (A+B+C)			**1,10,36,518**	**1,08,24,814**
D.	**Expenses Paid During the Year**			
I	Material Purchased		-	-
II	Donations/contributions paid		-	-
III	Employee benefits expense	18	32,97,370	26,14,454
IV	Finance costs		-	-
V	Fixed Assets Purchased During the Year	5	-	43,999
VI	Other expenses	19	11,53,330	7,00,297
VII	Programme expenses	20	10,78,014	8,55,160
VIII	Miscellaneous Expenses	21	3,31,535	453
	Total expenses		58,60,249	42,14,363
E.	**Other Payments**			
	(i). Fixed Deposit investment		42,33,060	39,00,000
	(ii). Rental Deposits		89,000	-
	(iii). Advance Paid		-	7,672
			43,22,060	39,07,672
F.	**Closing Balance**			
	Cash and bank balances		8,54,209	27,02,779
Total (D+E+F)			**1,10,36,518**	**1,08,24,814**

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 : 21-Sep-2026
Place : Bangalore

For CONCERNS UNIVERSE FOUNDATION

Gnana Chitra
Executive Trustee

Vasantha E Samuel
Managing Trustee

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

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.Subsequently the Registration was renewed till Tax Year 31 March 2036.(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.Subsequently the Registration was renewed till Tax Year 31 March 2036. (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.

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
CONSOLIDATED
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 2 Significant Accounting Policies

a. Basis of Preparation of Financial Statements:
Concerns Universe Foundation (CUF) is a registered trust not carrying on commerical, industrial or business activities and therefore, Accounting Standrds 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 2026 or as on 31 March 2025.

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 2012-13 Rs. 46,790 will need to be settled since the time limit for filing of corrections of TDS defaults have elapsed. Such settlement will be done by adjustment with tax refunds due to the Trust and/ or payment and will be accounted for as tax expense in the year of adjustment/ payment in accordance with the cash basis of accounting being followed consistently by the Trust.

Vasanth E. Samuel

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 3 NPOs Funds

Amount in Rs.

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	**Unrestricted Funds**				
1	Corpus Funds	-	-	-	-
2	General Funds				
	(a). General Funds Other than (b) to (d)	57,75,206	43,41,442	60,02,968	41,13,680
	(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		72,75,206	43,41,442	60,02,968	56,13,680
Previous Year (PY)		56,89,272	57,65,762	41,79,827	72,75,206

Chitra Vasanth & Samuel

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

4	**Other current liabilities**	**31 March 2026**	**31 March 2025**
(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	300	200
(h)	Other payables	-	7,451
	Total Other current liabilities	**300**	7,651

CONCERNS UNIVERSE FOUNDATION ★ BANGALORE ★

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

7

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

5 Property, Plant and Equipment

Amount in Rs.

Particulars /Assets	TANGIBLE ASSETS										
	Freehold land @ 0%	Buildings @ 10%	Computers @ 40%	Office equipment @ 15%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Others @ 15%	Books @ 40%	Borewell @ 5%	Donation in Kind @ 15%	Total
Gross Block*											
As at 1st April 2025	-	1,39,569	1,17,196	51,200	47,698	-	41,266	-	-	-	3,96,929
Additions											
1st Half	-	-	-	-	-	-	-	-	-	-	-
2nd Half	-	-	-	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-
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 31 March 2026	-	**1,39,569**	**1,17,196**	**51,200**	**47,698**	-	**41,266**	-	-	-	**3,96,929**
As at 31 March 2025	-	**1,39,569**	**1,17,196**	**51,200**	**47,698**	-	**41,266**	-	-	-	**3,96,929**
Depreciation/Adjustments											
As at 1st April 2025	-	37,541	63,808	16,982	16,404	-	16,135	-	-	-	1,50,870
Additions	-	10,203	21,355	5,133	3,129	-	3,770	-	-	-	43,590
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 1st April 2024	-	26,204	42,883	10,944	12,927	-	11,700	-	-	-	1,04,658
Additions	-	11,337	20,925	6,038	3,477	-	4,435	-	-	-	46,212
Deductions/Adjustments	-	-	-	-	-	-	-	-	-	-	-
As at 31 March 2026	-	**47,743**	**85,163**	**22,115**	**19,533**	-	**19,905**	-	-	-	**1,94,460**
As at 31 March 2025	-	**37,541**	**63,808**	**16,982**	**16,404**	-	**16,135**	-	-	-	**1,50,870**
Net Block											
As at 31 March 2026	-	**91,826**	**32,033**	**29,085**	**28,165**	-	**21,361**	-	-	-	**2,02,469**
As at 31 March 2025	-	**1,02,029**	**53,388**	**34,218**	**31,294**	-	**25,131**	-	-	-	**2,46,060**

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

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

6	Investments - Non Current and Current	As at 31 March 2026	As at 31 March 2025
	Non Current Investments		
(a)	Investments in Other Entities	-	-
	Less: Provision for diminution in value of investments	-	-
(b)	Investments in partnership firm (Refer footnote 1)	-	-
	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.	42,19,531	39,00,000
	Total Current investments	**42,19,531**	**39,00,000**
	Grand Total	**42,19,531**	**39,00,000**
	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: XXXXXXXX3267	**29,21,213**	**27,00,000**
	Canara Bank FD: XXXXXXXX24848	**6,49,159**	**6,00,000**
	Canara Bank FD: XXXXXXXX5005	**6,49,159**	**6,00,000**
	Others	-	-
	Total	**42,19,531**	**39,00,000**

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

			Long Term		Short Term	
7	Loans and advances		31 March 2026	31 March 2025	31 March 2026	31 March 2025
A	(Secured)					
(a)	Capital advances					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(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)		-	-	-	-
			Long Term		Short Term	
B	Loans and advances		31 March 2026	31 March 2025	31 March 2026	31 March 2025
	(Unsecured)					
(a)	Capital advances					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners		-	-	-	-
(c)	Other loans and advances					
(i)	Prepaid expenses		-	-	-	7,672
(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)	-	-	-	7,672
	Sub-Total(B)= (a)+(b)		-	-	-	7,672
	Total (A + B)		-	-	-	7,672

Vasanth E. Samuel

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

			31 March 2026	31 March 2025
8	**Other non-current assets**			
(a)	Security Deposits		9,000	43,000
(b)	Prepaid expenses		-	-
(c)	Rental Deposit		1,26,364	1,41,100
(d)	Gas Cylinder Deposit		1,700	1,700
(e)	Telephone Deposit		-	-
(f)	Water Deposit		-	-
(g)	Electricity Deposit		-	-
(h)	Lease Deposit (Refundable)		-	-
	Total other non-current other assets		**1,37,064**	**1,85,800**

			31 March 2026	31 March 2025
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		8,54,209	27,02,779
(iii)	Others		-	-
	Total other bank balances	(II)	**8,54,209**	**27,02,779**
	Total Cash and bank balances	(I+II)	**8,54,209**	**27,02,779**
	Breakup of the above Note is as follows:-			
	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- XXXXXXXXXX1635		**2,60,766**	**5,37,302**
	UNION BANK OF INDIA (UBI)- XXXXXXXXXXX3060		**5,93,443**	**21,65,477**
	Others		-	-
	Total		**8,54,209**	**27,02,779**

		31 March 2026	31 March 2025
10	**Other current assets**		
(a)	Interest accrued but not due on deposits	1,11,539	1,85,029
(b)	Interest accrued and due on deposits	-	-
(c)	Interest accrued on SB Account	-	-
(d)	TDS Receivable FY 2025-26 (AY 2026-27)	28,841	-
(e)	TDS Receivable Earlier Years	-	21,216
(f)	Others	60,327	34,301
	Total	**2,00,707**	**2,40,546**

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

		FY 2025-26			FY 2024-25		
11	**Other income**	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(a)	SB Interest income	45,174	-	**45,174**	55,084	-	**55,084**
(b)	FD Interest income	2,88,411	-	**2,88,411**	2,54,634	-	**2,54,634**
(c)	Dividend income	-	-	-	-	-	-
(d)	Net gain on sale of investments	-	-	-	-	-	-
(e)	Profit on Sale of Fixed Assets	24,920	-	**24,920**	-	-	-
(f)	Donation-in-Kind	-	-	-	-	-	-
(g)	Interest Income on Income Tax Refund	1,162	-	**1,162**	2,955	-	**2,955**
(h)	Other non-operating income	-	-	-	1,21,906	-	**1,21,906**
	Total other income	3,59,667	-	**3,59,667**	4,34,579	-	**4,34,579**
12	**Employee benefits expense** (Including contract labour)	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(a)	Salaries, wages, bonus and other allowances	30,71,225	-	**30,71,225**	25,50,585	-	**25,50,585**
(b)	Contribution to provident and other funds	-	-	-	-	-	-
(c)	Gratuity expenses	1,90,962	-	**1,90,962**	-	-	-
(d)	Staff Insurance, welfare and Training expenses	6,446	-	**6,446**	29,020	-	**29,020**
	Total Employee benefits expense	32,68,633	-	**32,68,633**	25,79,605	-	**25,79,605**
13	**Depreciation and amortization expense**	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(a)	on tangible assets	43,590	-	**43,590**	46,212	-	**46,212**
(b)	on intangible assets	-	-	-	-	-	-
	Total Depreciation and amortization expense	**43,590**	-	**43,590**	**46,212**	-	**46,212**
14	**Other Expenses**	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(i)	Consumption of stores and spare parts	-	-	-	-	-	-
(ii)	Electricity, Water, Power and fuel	76,112	-	**76,112**	44,358	-	**44,358**
(iii)	Volunteer Charges	-	-	-	-	-	-
(iv)	Repairs and maintenance - Program	3,60,566	-	**3,60,566**	1,71,243	-	**1,71,243**
(v)	Repairs and maintenance - Others	1,22,691	-	**1,22,691**	7,750	-	**7,750**
(vi)	Insurance	-	-	-	5,787	-	**5,787**
(vii)	Rent, Rates and taxes, excluding, taxes on income	1,27,482	-	**1,27,482**	90,832	-	**90,832**
(viii)	Labour charges	-	-	-	-	-	-
(ix)	Travelling expenses	83,449	-	**83,449**	86,747	-	**86,747**
(x)	Auditor's remuneration	35,000	-	**35,000**	60,046	-	**60,046**
(xi)	Printing and stationery	71,770	-	**71,770**	50,563	-	**50,563**
(xii)	Fund Raising and/or Communication expenses	-	-	-	-	-	-
(xiii)	Legal and/or professional charges	1,77,060	-	**1,77,060**	77,889	-	**77,889**
(xiv)	Advertisement and/or publicity	680	-	**680**	-	-	-
(xv)	Promotion expenses	-	-	-	-	-	-
(xvi)	Commission	-	-	-	-	-	-
(xvii)	Telephone and Internet Charges	74,692	-	**74,692**	72,884	-	**72,884**
(xviii)	Registration and Renewal Fees/Charges	2,500	-	**2,500**	-	-	-
(xix)	Hospitality Expenses other than for programme and/or staff	-	-	-	7,857	-	**7,857**
(xx)	Postage and Courier Charges/Expenses	2,459	-	**2,459**	1,830	-	**1,830**
(xxi)	Office Maintenance, Meetings & Administrative expenses	18,870	-	**18,870**	20,611	-	**20,611**
	Total	**11,53,331**	-	**11,53,331**	**6,98,397**	-	**6,98,397**

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

15	Programme expenses	FY 2025-26			FY 2024-25		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
>	Programme expenses						
1	Medical Check Up, Medical Kit etc.	1,13,079	-	**1,13,079**	1,741	-	**1,741**
2	Medical camps for lifestyle diseases/Multi function patient care	-	-	-	4,399	-	**4,399**
3	Programme Hospitality Expenses	63,205	-	**63,205**	70,383	-	**70,383**
4	Education Support - Expenses	21,000	-	**21,000**	-	-	-
5	Awareness/Special Events/Special Programs / Celebrations/Events/Special program workshop & refreshments -students	1,29,046	-	**1,29,046**	38,216	-	**38,216**
6	Training Resource Material/Study Learning Materials (S G M-Key and Other Teaching & Learning Material)	1,08,407	-	**1,08,407**	46,925	-	**46,925**
7	Nutrition feeding program (S G M-Nutrition Exps)	97,308	-	**97,308**	1,59,294	-	**1,59,294**
8	Admission/Assessment expenses-NSDC, Mock Viva-NSDC, NSDC-Exam Fees	5,11,193	-	**5,11,193**	36,718	-	**36,718**
9	Certificates	6,884	-	**6,884**	5,659	-	**5,659**
10	Community Field Visit	-	-	-	16,000	-	**16,000**
11	HPM Expenses	27,892	-	**27,892**	52,631	-	**52,631**
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	**10,78,014**	-	**10,78,014**	**8,55,160**	-	**8,55,160**

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

		FY 2025-26			FY 2024-25		
16	Miscellaneous Expenses	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Write off	1,27,865	-	**1,27,865**	-	-	-
2	Others	16,512	-	**16,512**	453	-	**453**
3	Building Safety Expense	1,09,420	-	**1,09,420**	-	-	-
4	Fire Safety Expense	2,05,603	-	**2,05,603**	-	-	-
	Total Miscellaneous Expenses	**4,59,400**	-	**4,59,400**	**453**	-	**453**

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

		FY 2025-26			FY 2024-25		
17	**Other Income**	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(a)	SB Interest income	45,174	-	**45,174**	55,084	-	**55,084**
(b)	FD Interest income	3,33,060	-	**3,33,060**	2,51,194	-	**2,51,194**
(c)	Dividend income	-	-	-	-	-	-
(d)	Net gain on sale of investments	-	-	-	-	-	-
(e)	Profit on Sale of Fixed Assets	24,920	-	**24,920**	-	-	-
(f)	Donation-in-Kind	-	-	-	-	-	-
(g)	Interest Income on Income Tax Refund	1,319	-	**1,319**	2,955	-	**2,955**
(h)	Other non-operating income	-	-	-	37,000	-	**37,000**
	Total other income	4,04,473	-	4,04,473	3,46,233	-	3,46,233
18	**Employee benefits expense**	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	(Including contract labour)						
(a)	Salaries, wages, bonus and other allowances	30,99,962	-	**30,99,962**	25,85,434	-	**25,85,434**
(b)	Contribution to provident and other funds	-	-	-	-	-	-
(c)	Gratuity expenses	1,90,962	-	**1,90,962**	-	-	-
(d)	Staff Insurance, welfare and Training expenses	6,446	-	**6,446**	29,020	-	**29,020**
	Total Employee benefits expense	32,97,370	-	32,97,370	26,14,454	-	26,14,454
19	**Other Expenses**	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(i)	Consumption of stores and spare parts	-	-	-	-	-	-
(ii)	Electricity, Water, Power and fuel	76,112	-	**76,112**	44,358	-	**44,358**
(iii)	Volunteer Charges	-	-	-	-	-	-
(iv)	Repairs and maintenance - Program	3,60,566	-	**3,60,566**	1,71,243	-	**1,71,243**
(v)	Repairs and maintenance - Others	1,22,691	-	**1,22,691**	7,750	-	**7,750**
(vi)	Insurance	-	-	-	5,787	-	**5,787**
(vii)	Rent, Rates and taxes, excluding, taxes on income	1,27,482	-	**1,27,482**	90,832	-	**90,832**
(viii)	Labour charges	-	-	-	-	-	-
(ix)	Travelling expenses	83,449	-	**83,449**	86,747	-	**86,747**
(x)	Auditor's remuneration	35,000	-	**35,000**	60,046	-	**60,046**
(xi)	Printing and stationery	71,770	-	**71,770**	50,563	-	**50,563**
(xii)	Fund Raising and/or Communication expenses	-	-	-	-	-	-
(xiii)	Legal and/or professional charges	1,77,060	-	**1,77,060**	79,789	-	**79,789**
(xiv)	Advertisement and/or publicity	680	-	**680**	-	-	-
(xv)	Promotion expenses	-	-	-	-	-	-
(xvi)	Commission	-	-	-	-	-	-
(xvii)	Telephone and Internet Charges	74,692	-	**74,692**	72,884	-	**72,884**
(xviii)	Registration and Renewal Fees/Charges	2,500	-	**2,500**	-	-	-
(xix)	Hospitality Expenses other than for programme and/or staff	-	-	-	7,857	-	**7,857**
(xx)	Postage and Courier Charges/Expenses	2,459	-	**2,459**	1,830	-	**1,830**
(xxi)	Office Maintenance, Meetings & Administrative expenses	18,869	-	**18,869**	20,611	-	**20,611**
	Total	11,53,330	-	11,53,330	7,00,297	-	7,00,297

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

20	Programme expenses	FY 2025-26			FY 2024-25		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
>	Programme expenses						
1	Medical Check Up, Medical Kit etc.	1,13,079	-	**1,13,079**	1,741	-	**1,741**
2	Medical camps for lifestyle diseases/Multi function patient care	-	-	**-**	4,399	-	**4,399**
3	Programme Hospitality Expenses	63,205	-	**63,205**	70,383	-	**70,383**
4	Education Support - Expenses	21,000	-	**21,000**	-	-	**-**
5	Awareness/Special Events/Special Programs / Celebrations/Events/Special program workshop & refreshments - students	1,29,046	-	**1,29,046**	38,216	-	**38,216**
6	Training Resource Material/Study Learning Materials (S G M-Key and Other Teaching & Learning Material)	1,08,407	-	**1,08,407**	46,925	-	**46,925**
7	Nutrition feeding program (S G M-Nutrition Exps)	97,308	-	**97,308**	1,59,294	-	**1,59,294**
8	Admission/Assessment expenses-NSDC, Mock Viva-NSDC, NSDC-Exam Fees	5,11,193	-	**5,11,193**	36,718	-	**36,718**
9	Certificates	6,884	-	**6,884**	5,659	-	**5,659**
10	Community Field Visit	-	-	**-**	16,000	-	**16,000**
11	HPM Expenses	27,892	-	**27,892**	52,631	-	**52,631**
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	10,78,014	-	10,78,014	8,55,160	-	8,55,160

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE

CONCERNS UNIVERSE FOUNDATION
INDIAN CONTRIBUTION
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Amount in Rs.

		FY 2025-26			FY 2024-25		
21	Miscellaneous Expenses	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Others	16,512	-	16,512	453	-	453
2	Building Safety Expense	1,09,420	-	1,09,420	-	-	-
3	Fire Safety Expense	2,05,603	-	2,05,603	-	-	-
	Total Miscellaneous Expenses	3,31,535	-	3,31,535	453	-	453

CONCERNS UNIVERSE FOUNDATION * BANGALORE *

SIMON RODRIGUES & ASSOCIATES LLP BANGALORE