# PARINAAM FOUNDATION

Regd Office: 837, 11th Main Rd, 4th Block, Koramangala, Bengaluru, Karnataka 560034

## Balance Sheet as at 31st March, 2026 - FCRA

*(Amount in Rs.)*

| Particulars | Notes | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|---|
| **Equity and Liabilities** | | | |
| **Shareholders' Funds** | | | |
| Reserves and Surplus | 3 | 5,24,478 | 7,97,185 |
| | | **5,24,478** | **7,97,185** |
| **Non-current Liabilities** | | | |
| Fund Balances | 4 | 1,23,89,196 | 1,17,49,051 |
| Long Term Provisions | 5 | 6,53,945 | 2,91,884 |
| | | **1,30,43,141** | **1,20,40,935** |
| **Current Liabilities** | | | |
| Short Term Provisions | 6 | 2,17,482 | 1,07,760 |
| Other Current Liabilities | 7 | 528 | 77,138 |
| | | **2,18,010** | **1,84,898** |
| **Total Equity & Liabilities** | | **1,37,85,629** | **1,30,23,018** |
| **Assets** | | | |
| **Non-current Assets** | | | |
| Property, Plant and Equipment | 8 | | |
| Tangible assets | | 2,99,731 | 4,07,360 |
| Intangible assets | | 3,847 | 3,848 |
| | | **3,03,578** | **4,11,208** |
| **Current Assets** | | | |
| Cash and Bank Balances | 9 | 1,13,35,656 | 1,03,82,127 |
| Short-term Loans and Advances | 10 | - | 4,825 |
| Other Current Assets | 11 | 21,46,395 | 22,24,858 |
| | | **1,34,82,051** | **1,26,11,810** |
| **Total Assets** | | **1,37,85,629** | **1,30,23,018** |

**Significant Accounting Policies and key accounting estimates and judgements**

The accompanying notes from 1 to 17 form an integral part of the Financial Statements

As per our report of even date attached

For **PKF Sridhar & Santhanam LLP**
Chartered Accountants
F.R.N. 003990S/S200018

**Athiyan R**
Partner
Membership No. 237588

Place : Bengaluru
Date : 05-06-2026

For and on behalf of the Board of Directors of
**Parinaam Foundation**
CIN:U93090KA2008NPL045840

PARINAAM FOUNDATION

**Samit Ghosh**
Chairperson
DIN: 00185369

Date : 05-06-2026

**Mallika Ghosh**
Executive Director
DIN:06742271

Date : 05-06-2026

## PARINAAM FOUNDATION

**Regd Office: 837, 11th Main Rd, 4th Block, Koramangala, Bengaluru, Karnataka 560034**

**Statement of Income and Expenditure for year ended 31st March, 2026 - FCRA**

*(Amount in Rs.)*

| Particulars | Note | For the year ended 31 March, 2026 | | | For the year ended 31 March, 2025 |
|---|---|---|---|---|---|
| | | Unrestricted Funds | Restricted Funds | Total | |
| **Income** | | | | | |
| Donations Received/Recognised | 12 | - | 1,77,73,673 | 1,77,73,673 | 1,69,58,028 |
| Other Income | 13 | 1,37,122 | - | 1,37,122 | 94,589 |
| **Total Income (I)** | | **1,37,122** | **1,77,73,673** | **1,79,10,795** | **1,70,52,617** |
| **Expenditure** | | | | | |
| Employee Benefit Expenses | 14 | 2,36,380 | 90,21,153 | 92,57,533 | 66,44,071 |
| Financial Cost | 15 | 21,646 | - | 21,646 | 18,667 |
| Programme Expenses | 16 | 2,39,640 | 74,95,958 | 77,35,598 | 94,10,507 |
| Administrative Expenses | 17 | - | 11,48,931 | 11,48,931 | 8,41,218 |
| Depreciation | 8 | - | 1,07,631 | 1,07,631 | 83,143 |
| **Total Expenditure (II)** | | **4,97,666** | **1,77,73,673** | **1,82,71,339** | **1,69,97,606** |
| **Surplus/(Deficit) before tax [(I)-(II)]** | | **(3,60,544)** | - | **(3,60,544)** | **55,011** |
| Tax Expense | | - | - | - | - |
| **Surplus/(Deficit) after tax** | | **(3,60,544)** | - | **(3,60,544)** | **55,011** |

**Significant Accounting Policies and key accounting estimates and judgements**
The accompanying notes from 1 to 17 form an integral part of the Financial Statements

As per our report of even date attached

For **PKF Sridhar & Santhanam LLP**
Chartered Accountants
F.R.N. 003990S/S200018

For and on behalf of the Board of Directors of
**Parinaam Foundation**
CIN:U93090KA2008NPL045840

PARINAAM FOUNDATION

Mallika
for

**Athiyan R**
Partner
Membership No. 237588

**Samit Ghosh**
Chairperson
DIN: 00185369

**Mallika Ghosh**
Executive Director
DIN:06742271

Place : Bengaluru
Date : 05-06-2026

Date : 05-06-2026

Date : 05-06-2026

**PARINAAM FOUNDATION**
**Regd Office: 837, 11th Main Rd, 4th Block, Koramangala, Bengaluru, Karnataka 560034**
**Receipts and Payments Account for the Period ended 31st March, 2026 - FCRA**

*(Amount in Rs.)*

| Receipts | Amount | Amount | Payments | Amount | Amount |
|---|---|---|---|---|---|
| **Opening Balance :** | | | **Employee Benefit Expenses** | | 87,86,600 |
| - Cash | 267 | | | | |
| - Bank | 41,31,860 | 41,32,127 | **Financial Cost** | | 21,646 |
| **Donations Received** | | | **Programme Expenses** | | 77,35,598 |
| Urban Ultra Poor Program | 1,41,04,546 | | | | |
| Academic Adoption Program | 39,16,852 | 1,80,21,398 | **Administrative Expenses** | | 11,48,931 |
| **Other Income** | | | **Fixed Assets** | | - |
| Interest on SB and FD | | 5,46,443 | | | |
| | | | **Other Assets** | | |
| **Current Liabilities** | | | Other Current Assets & Receivables | (78,464) | (78,464) |
| Other Current Liabilities | | - | | | |
| | | | **Closing Balance :** | | |
| **Investments** | | | - Cash | 267 | |
| FD Receipts | | 29,84,020 | - Bank | 80,69,410 | 80,69,677 |
| **TOTAL** | | **2,56,83,988** | **TOTAL** | | **2,56,83,988** |

As per our report of even date attached

For **PKF Sridhar & Santhanam LLP**
Chartered Accountants
F.R.N. 003990S/S200018

For and on behalf of the Board of Directors of
**Parinaam Foundation**
CIN:U93090KA2008NPL045840

PARINAAM FOUNDATION

**Athiyan R**
Partner
Membership No. 237588

Place : Bengaluru
Date : 05-06-2026

**Samit Ghosh**
Chairperson
DIN: 00185369

Date : 05-06-2026

**Mallika Ghosh**
Executive Director
DIN:06742271

Date : 05-06-2026

**PARINAAM FOUNDATION**

**Regd Office: 837, 11th Main Rd, 4th Block, Koramangala, Bengaluru, Karnataka 560034**

**Notes to the Financial Statements for year ended 31st March, 2026 - FCRA**

## 1 Company overview

Parinaam Foundation is a not for profit organization founded in the year 2008 to cater to the educational and healthcare needs of the Urban Poor. The Company is working towards converting stumbling blocks into stepping stones on a pathway of "change" that will have multiple impacts on the poor, and lead to a "better life" for themselves and their future generations. The Company is registered under Section 8 of Companies Act, 2013 and is recognized under section 12A of the Income Tax Act, 1961. Parinaam Foundation is also registered under the Foreign Contribution (Regulation) Act, 2010. Further, Parinaam Foundation got approval from ROC under Ministry of Corporate Affairs for undertaking CSR Activities vide Registration number CSR00000807.

## 2 Significant Accounting Policies and key accounting estimates and judgements

### 2.1 Basis of preparation of financial statements

The financial statements are prepared in accordance with the Generally Accepted Accounting Principles ('GAAP') in India under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act 2013 ('the Act) read with Rule 7 of Companies (Accounts) Rules, 2014, the relevant provisions of the Companies Act, 2013, to the extent applicable. The accounting policies have been applied consistently to the periods presented in these financial statements.

The Company is a Small and Medium sized Company (SMC) as defined in general instruction in respect of Accounting Standard notified by Companies Accounting Standard Rules 2006 . Accordingly, the Company has complied with the Accounting Standard as applicable to Small and Medium Sized Company.

2.2 These financial statements have been prepared exclusively for the purpose of reporting transactions relating to the Foreign Contribution (Regulation) Act, 2010 ("FCRA") activities of the organisation and do not represent the complete financial position and results of operations of the entity as a whole. Accordingly, the statements are restricted to the books and records maintained for FCRA funds and related transactions only.

### 2.3 Use of estimates and judgements

The preparation of financial statements in accordance with Generally Accepted Accounting Principles ( 'GAAP') in India requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. The estimates and assumption used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could differ from those estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in current and future periods.

### 2.4 Current and non - current classification

All assets and liabilities are classified into current and non – current.

Any asset or liability is classified as current if it satisfies any of the following conditions:

a) The asset/liability is expected to be realized/settled in the Company's normal operating cycle;

b) The asset is intended for sale or consumption;

c) The asset/liability is held primarily for the purpose of trading;

d) The asset/liability is expected to be realized/settled within twelve months as per the reporting period;

e) The assets is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date;

f) In the case of a liability, the Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

All other assets and liabilities are classified as non – current.

For the purpose of current/non-current classification of assets and liabilities, the Company has ascertained its normal operating cycle as twelve months. This is based on the nature of services and the time between the acquisition of assets or inventories for processing and their realization in cash and cash equivalents.

### 2.5 Property, Plant & Equipment

**Measurement at recognition:**

An item of PPE that qualifies as an asset is measured on initial recognition at cost. Following initial recognition, items of PPE are carried at its cost less accumulated depreciation and accumulated impairment loss. The assets of the Company are carried with residual value of 5% as per management estimate.

The cost of an item of PPE comprises of its purchase price including import duties and other non-refundable purchase taxes or levies, directly attributable cost of bringing the asset to its working condition for its intended use and the initial estimate of decommissioning, restoration and similar liabilities, if any. Any trade discounts and rebates are deducted in arriving at the purchase price.

**Depreciation:**

Depreciation has been provided on straight line method over the useful life of the assets specified in Schedule II of the companies Act, 2013. Depreciation on additions during the year is provided on a pro-rata basis for the period of addition. Leasehold improvements are amortised over the duration of the lease.

**Intangible assets under development:**

All the expenses incurred for development of software, qualifies the parameters set out in the Accounting standard – 26, which is not completed on the date of balance sheet are recognized as "Intangibles under development".

PARINAAM

**2.6 Revenue Recognition**

(a) All voluntary contributions received during the year are towards the objectives of the Company and are accounted on the date of receipt.

**As per Fund Based Accounting principle,** any contribution received of which usage are restricted by the donors are credited to a separate fund account and reflected separately in the balance sheet under the fund name. When a revenue expenditure is incurred, the same is debited to Income and Expenditure account and a corresponding amount are transferred from the concerned fund account to the credit of income and Expenditure account.

When a capital expenditure is incurred, the relevant assets account is debited which is depreciated as per AS 10. Thereafter, the concerned restricted fund account is treated as deferred income, to the extent of cost of assets, and is transferred to the credit of the income and expenditure account in proportion to the depreciation charged every year.

(b) Voluntary contributions that are not subject to any restriction from donor are credited to Income & Expenditure account on the date of receipt. Any surplus or deficit in the Income & Expenditure Account shall be transferred to Unrestricted fund.

(c) Interest income on Savings Bank accounts and Fixed Deposits are accounted on accrual basis. Interest earned out of restricted fund are credited to concerned fund account and and Interest earned out of Unrestricted funds are credited to Income & Expenditure Account.

(d) Service Income are recognized on accrual basis.

**2.7 Employee benefits**

(i) Defined contribution plan : Contribution to provident fund, labour welfare fund and ESI are deposited with the appropriate authorities and charged to the statement of profit & loss on accrual basis. The Company has no further obligations under these plans beyond its monthly contributions.

(ii) Defined Benefit Plan : The Company provides for retirement benefits in the form of Gratuity & Compensated absences. The Company's Gratuity plan is a defined benefit plan. The present value of gratuity & Compensated absences obligation under such defined plan is determined based on actuarial valuation carried out by an independent actuary using the project unit credit method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of the estimated future cash flows. The discount rate used for determining the present value of the obligation under the defined benefit plans, is based on the market yields on Government securities as at the valuation date having maturity periods approximating to the terms of the related obligations. Actuarial gains and losses are recognized immediately in the Statement of profit and loss.

**2.8 Foreign exchange transactions**

Foreign currency transactions are recorded at the rates of exchange prevailing on the dates of the respective transactions.

**2.9 Cash & Cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

**2.10 Provisions and Contingent Liabilities**

Provisions are recognized when the Company has a present obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to its present value and are determined based on management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the correct management estimates.

Contingent Liabilities are disclosed when the Company has a possible obligation or a present obligation and it is probable that a cash flow not be required to settle the obligation.

**2.11 Provision for Taxation**

The Company is registered under section 25 of the Companies Act, 1956 and is recognized under section 12A of the Income Tax Act, 1961 and Company has applied its income for the objective of trust as per the limit prescribed in the Income Tax Act, 1961. hence there are no tax liability arising on the Company's activity.

Since there is no liability for income taxes the Company has not recognized deferred taxes arising out of timing difference on a prudent basis.

**2.12 Earning Per Share**

Basic earnings per share is computed by dividing the surplus/(deficit) after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the surplus/(deficit) after tax as adjusted for expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

PARINAAM FOUNDATION

NOTE - 3 : RESERVES & SURPLUS *(Amount in Rs.)*

| Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|
| **UNRESTRICTED FUNDS (FCRA)** | | |
| **Opening Balance** | **7,97,185** | **14,21,290** |
| Add/(Less): Transfer between Funds | - | (6,79,116) |
| Add: Surplus/(Deficit) | (3,60,544) | 55,011 |
| **Closing Balance (A)** | **4,36,641** | **7,97,185** |
| | | |
| **CORPUS - VIABILITY FUNDING** | | |
| **Opening Balance** | - | - |
| Add: Donations received | - | - |
| Add: Transfer *(* This amount is transferred to FCRA corpus in the current year as reported in the Income Tax return FY 2024-25)* | **87,837** | - |
| Add: Interest | - | - |
| Less: Utilized | - | - |
| **Closing Balance** | **87,837** | - |
| **Total Reserves and Surplus (A+B)** | **5,24,478** | **7,97,185** |

NOTE - 4 : FUND BALANCES *(Amount in Rs.)*

| Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|
| **RESTRICTED FUNDS** | | |
| **Academic Adoption Program - AAP Fund (FCRA)** | | |
| **Opening Balance** | **64,77,498** | **1,10,08,950** |
| Add: Donations received | 39,16,852 | 26,95,348 |
| Add: Interest accrued/received | 3,47,275 | 2,72,617 |
| Less: Utilized | (57,99,225) | (38,28,607) |
| Add/(Less): Transfer between Funds | - | (36,70,810) |
| **Closing Balance** | **49,42,400** | **64,77,498** |
| | | |
| **Academic Adoption Program - Long Term Fund (FCRA)** | | |
| **Opening Balance *** | **38,92,944** | **11,557** |
| Add: Donations received | - | 2,10,577 |
| Add: Interest accrued/received | - | - |
| Less: Utilized | - | - |
| Add/(Less): Transfer between Funds *(* This opening balance includes 87,837 which is transferred to FCRA corpus in the current year.)* | (87,837) | 36,70,810 |
| **Closing Balance** | **38,05,107** | **38,92,944** |
| | | |
| **Urban Ultra Poor Program (FCRA)** | | |
| **Opening Balance** | **9,67,403** | **2,35,762** |
| Add: Donations received | 1,41,04,546 | 1,30,35,000 |
| Add: Interest accrued/received | 1,32,983 | 1,67,399 |
| Less: Utilized | (1,18,66,818) | (1,24,70,758) |
| Add/(Less): Transfer between Funds | - | - |
| **Closing Balance** | **33,38,114** | **9,67,403** |

PARINAAM FOUNDATION

| Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|
| | | *(Amount in Rs.)* |
| **Healthcare Program - FCRA** | | |
| **Opening Balance** | - | **5,589** |
| Add: Donations received | - | - |
| Add: Interest accrued/received | - | 147 |
| Less: Utilized | - | (5,736) |
| Add/(Less): Transfer between Funds | - | - |
| **Closing Balance** | - | - |
| | **As at 31st March, 2026** | **As at 31st March, 2025** |
| **Deferred Income** | | |
| **Opening Balance** | **4,11,206** | **3,91,492** |
| Add: Additions made during the year | - | 1,09,331 |
| Less : Transferred to Statement of Income & Expenditure | (1,07,631) | (83,138) |
| Less: Adjustments for shortfall in deferred income | - | (6,479) |
| **Closing Balance** | **3,03,575** | **4,11,206** |
| **TOTAL** | **1,23,89,196** | **1,17,49,051** |

**NOTE - 5 : LONG TERM PROVISIONS**

*(Amount in Rs.)*

| Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|
| Provision for Gratuity | 1,88,396 | - |
| Provision for Compensated Absences | 4,65,549 | 2,91,884 |
| **TOTAL** | **6,53,945** | **2,91,884** |

PARINAAM FOUNDATION

NOTE - 6 : SHORT TERM PROVISIONS

| Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|
| Provision for Gratuity - short term | 45,607 | - |
| Provision for Compensated Absences - short term | 1,71,875 | 1,07,760 |
| **TOTAL** | **2,17,482** | **1,07,760** |

NOTE - 7 : OTHER CURRENT LIABILITIES

| Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|
| Statutory Dues | - | 3,554 |
| Program and other Expenses payable | 390 | 73,584 |
| Employee Salary Payable | 138 | - |
| **TOTAL** | **528** | **77,138** |

NOTE - 9 : CASH AND BANK BALANCES

| Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|
| **I. Cash and Cash Equivalents:** | | |
| Bank Balances | | |
| - In Saving Bank Accounts | 80,69,409 | 41,31,860 |
| Cash in hand | 267 | 267 |
| **TOTAL -A** | **80,69,676** | **41,32,127** |
| **II. Other Bank Balance:** | | |
| Deposits with original maturity of more than 3 months but less than 12 months | 32,65,980 | 62,50,000 |
| **TOTAL -B** | **32,65,980** | **62,50,000** |
| **GRAND TOTAL (A+B)** | **1,13,35,656** | **1,03,82,127** |

NOTE - 10 : SHORT - TERM LOANS AND ADVANCES

| Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|
| Unsecured and Considered Good | | |
| - Program and other Advances | - | 4,825 |
| **TOTAL** | **-** | **4,825** |

NOTE - 11 : OTHER CURRENT ASSETS

| Particulars | As at 31st March, 2026 | As at 31st March, 2025 |
|---|---|---|
| Interest Accrued on Fixed Deposits | - | 68,846 |
| TDS Receivable | 3,90,065 | 3,71,879 |
| Prepaid Insurance | 42,570 | - |
| Other Deposits | - | 70,373 |
| Other Receivables | 17,13,760 | 17,13,760 |
| **TOTAL** | **21,46,395** | **22,24,858** |

* This opening balance includes 87,837 which is transferred to FCRA corpus in the current year.

PARINAAM FOUNDATION

**NOTE - 12 : DONATIONS RECEIVED/RECOGNISED** *(Amount in Rs.)*

| Particulars | For the year ended 31st March, 2026 | | | For the year ended 31st March 2025 |
|---|---|---|---|---|
| | Unrestricted | Restricted | Total | |
| **FCRA** | | | | |
| Urban Ultra Poor Program | - | 1,19,71,404 | 1,19,71,404 | 1,24,41,522 |
| Academic Adoption Program | - | 58,02,269 | 58,02,269 | 38,31,650 |
| Healthcare Program | - | - | - | 5,735 |
| General | - | - | - | 6,79,121 |
| **TOTAL (a+b)** | - | **1,77,73,673** | **1,77,73,673** | **1,69,58,028** |

**NOTE - 13 : OTHER INCOME** *(Amount in Rs.)*

| Particulars | For the year ended 31st March, 2026 | | | For the year ended 31st March 2025 |
|---|---|---|---|---|
| | Unrestricted | Restricted | Total | |
| Interest Received on Fixed Deposits and Savings Account | 66,185 | - | 66,185 | 94,589 |
| Notice Period Deduction | 70,937 | - | 70,937 | - |
| **TOTAL** | **1,37,122** | - | **1,37,122** | **94,589** |

**NOTE - 14 : EMPLOYEE BENEFIT EXPENSES** *(Amount in Rs.)*

| Particulars | For the year ended 31st March, 2026 | | | For the year ended 31st March 2025 |
|---|---|---|---|---|
| | Unrestricted | Restricted | Total | |
| Employee Salary | 1,92,956 | 90,18,903 | 92,11,859 | 65,09,268 |
| PF Admin Charges | 34,174 | - | 34,174 | 26,067 |
| Staff Welfare | 9,250 | 2,250 | 11,500 | 1,08,737 |
| **TOTAL** | **2,36,380** | **90,21,153** | **92,57,533** | **66,44,072** |

**NOTE - 15 : FINANCE COSTS** *(Amount in Rs.)*

| Particulars | For the year ended 31st March, 2026 | | | For the year ended 31st March 2025 |
|---|---|---|---|---|
| | Unrestricted | Restricted | Total | |
| Bank Charges | 21,646 | - | 21,646 | 18,667 |
| **TOTAL** | **21,646** | - | **21,646** | **18,667** |

**NOTE - 16 : PROGRAMME EXPENSES** *(Amount in Rs.)*

| Particulars | For the year ended 31st March, 2026 | | | For the year ended 31st March 2025 |
|---|---|---|---|---|
| | Unrestricted | Restricted | Total | |
| Direct School Implementation | - | 17,25,444 | 17,25,444 | 22,51,592 |
| Family Support | 2,39,640 | 38,81,494 | 41,21,134 | 54,28,241 |
| Program Monitoring & Evaluation | - | 1,05,000 | 1,05,000 | 6,04,522 |
| Remedial Academic Support | - | 15,48,414 | 15,48,414 | 9,58,100 |
| Program Travel & Conveyance | - | 2,35,606 | 2,35,606 | 1,68,052 |
| **TOTAL** | **2,39,640** | **74,95,958** | **77,35,598** | **94,10,507** |

**NOTE - 17 : ADMINISTRATIVE EXPENSES** *(Amount in Rs.)*

| Particulars | For the year ended 31st March, 2026 | | | For the year ended 31st March 2025 |
|---|---|---|---|---|
| | Unrestricted | Restricted | Total | |
| Office Supplies & Utilities | - | 4,61,903 | 4,61,903 | 7,218 |
| Professional Fees | | 4,03,828 | 4,03,828 | 6,69,000 |
| Office Rent | - | 2,83,200 | 2,83,200 | 1,65,000 |
| **TOTAL** | - | **11,48,931** | **11,48,931** | **8,41,218** |

PARINAAM FOUNDATION

Parinaam Foundation

NOTE 8. Property, Plant & Equipment - FCRA

*(Amount in Rs.)*

| Particulars | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | |
|---|---|---|---|---|---|---|---|---|---|---|
| | As at 01.04.2025 | Additions | Deduction/ Adjustment | As at 31.03.2026 | As at 01.04.2025 | For the Period | Deduction/ Adjustment | As at 31.03.2026 | As at 31.03.2026 | As at 31.03.2025 |
| **Tangible Assets** | | | | | | | | | | |
| Computers | 6,32,681 | | - | 6,32,681 | 5,00,787 | 34,621 | - | 5,35,408 | 97,273 | 1,31,894 |
| Office Equipment | 2,57,430 | - | - | 2,57,430 | 1,22,676 | 44,907 | - | 1,67,583 | 89,847 | 1,34,753 |
| Furniture & Fixtures | 2,95,000 | - | - | 2,95,000 | 1,61,239 | 28,102 | - | 1,89,341 | 1,05,659 | 1,33,761 |
| Lease Hold Property | 1,39,175 | - | - | 1,39,175 | 1,32,223 | - | - | 1,32,223 | 6,952 | 6,952 |
| **TOTAL (A)** | **13,24,285** | - | - | **13,24,285** | **9,16,925** | **1,07,630** | - | **10,24,555** | **2,99,731** | **4,07,360** |
| **PREVIOUS YEAR (A)** | **12,14,954** | **1,09,331** | - | **13,24,285** | **8,33,785** | **83,140** | - | **9,16,925** | **4,07,360** | **3,81,169** |
| **Intangible Assets** | | | | | | | | | | |
| Computer Software | 77,041 | - | - | 77,041 | 73,193 | 1 | - | 73,194 | 3,847 | 3,848 |
| **TOTAL (B)** | **77,041** | - | - | **77,041** | **73,193** | **1** | - | **73,194** | **3,847** | **3,848** |
| **PREVIOUS YEAR (B)** | **77,041** | - | - | **77,041** | **73,191** | **2** | - | **73,193** | **3,848** | **3,850** |
| **Capital WIP (C)** | - | - | - | - | - | - | - | - | - | - |
| **PREVIOUS YEAR (C)** | - | - | - | - | - | - | - | - | - | - |
| **TOTAL (A) + (B)+ (C)** | **14,01,326** | - | - | **14,01,326** | **9,90,118** | **1,07,631** | - | **10,97,749** | **3,03,578** | **4,11,208** |

PARINAAM FOUNDATION