E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

FCRA A/C # 40081574697 with SBI

(New Delhi Main Branch - 110001)

Balance Sheet as at March 31, 2025

(Amount in Rupees)

As at March 31, 2024	Liabilities	As at March 31, 2025	As at March 31, 2024	Assets	As at March 31, 2025
127,872.13	Excess of Income Over Expenditure	129,362.28	11,839.00	**Fixed Assets** (Annexure 1)	9,739.15
				Current Assets	
			26,941.00	Cash in Hand	-
				Balance with FCRA bank accounts :	
			96,433.13	State Bank of India	142,956.13
7,474.00	Other Liability	23,333.00	133.00	HDFC Bank Ltd	-
135,346.13	**Total**	**152,695.28**	**135,346.13**	**Total**	**152,695.28**

Significant Accounting Policies and Notes on Accounts --- Annexure "A"

In terms of our certificate of even date

For Arora Prem & Associates
Chartered Accountants
FRN-006426N

Manava Prem

Manava Prem
Partner
M.No. 504417
Place: Gurgaon
Date: 28-10-2025

UDIN: 25504417BMIDAH5114

ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

For E & H Foundation

Trustee **Trustee** **CEO**

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

FCRA A/C # 40081574697 with SBI

(New Delhi Main Branch - 110001)

Income and Expenditure Account for the year ended March 31, 2025

(Amount in Rupees)

For the year ended March 31, 2024	Expenditure	For the year ended March 31, 2025	For the year ended March 31, 2024	Income	For the year ended March 31, 2025
	Program Expenses			**Receipt of Funds**	
46,548.00	Education Awareness Expenses	-	467,136.10	Contributions	-
240,292.00	Peer Learning Expenses	-			
109,979.00	Project Monitoring Expenses	-			
29,604.00	Certification Distibution Expenses	-		**Other Income**	
			4,739.00	Interest Income FCRA SB Accounts	3,590.00
	Program Support Cost & General Expenses		446.00	Interest on Income Tax Refund	-
51,977.00	Salary	-			
9,000.00	Rent	-			
11,637.00	Conveyance Expenses	-			
6,597.42	Bank Charges	-			
2,725.00	Depreciation	2,099.85			
-	Excess of Income over the Expenditure	1,490.15	36,038.32	Excess of Expenditure over Income	-
508,359.42	**Total**	**3,590.00**	**508,359.42**	**Total**	**3,590.00**

Significant Accounting Policies and Notes on Accounts --- Annexure "A"

In terms of our certificate of even date

For Arora Prem & Associates
Chartered Accountants
FRN-006426N

Manava Prem

Manava Prem
Partner
M.No. 504417
Place: Gurgaon
Date: 28.10.2025

UDIN: 25504417BMIDAH5114

ARORA PREM & ASSOCIATES * Gurgaon * Chartered Accountants

For E & H Foundation

Trustee **Trustee** **CEO**

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

FCRA A/C # 40081574697 with SBI

(New Delhi Main Branch - 110001)

Receipts and Payments account for the year ended March 31, 2025

(Amount in Rupees)

For the year ended March 31, 2024	Receipts	For the year ended March 31, 2025	For the year ended March 31, 2024	Payments	For the year ended March 31, 2025
213,887.45	Opening Balance (Cash & Cash Equivalents)	123,507.13		**Program Expenses**	
			46,548.00	Education Awareness Expenses	-
	Receipts of Funds		109,979.00	Project Monitoring Expenses	-
467,136.10	Donations	-	240,292.00	Peer Learning Expenses	-
			29,604.00	Certification Distribution Expenses	-
	Other Income				
4,739.00	Interest from FCRA SB Accounts	3,590.00		**Program Support Cost & General Expenses**	
446.00	Interest Income on IT Refund	-	51,977.00	Salary	-
7,474.00	Other Receipts	42,800.00	11,637.00	Conveyance Expenses	-
			9,000.00	Rent	-
			6,597.42	Bank Charges	-
			64,541.00	Imprest	26,941.00
			123,507.13	Closing balance (Cash & Cash Equivalents)	142,956.13
693,682.55	**Total**	**169,897.13**	**693,682.55**	**Total**	**169,897.13**

Significant Accounting Policies and Notes on Accounts --- Annexure "A"

In terms of our certificate of even date

For Arora Prem & Associates
Chartered Accountants
FRN-006426

Manava Prem

Manava Prem
Partner
M.No. 504417
Place: Gurgaon
Date: 28-10-2025

UDIN: 25504417BMIDAH5114

ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

For E & H Foundation

Trustee **Trustee** **CEO**

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

FCRA A/C # 40081574697 with SBI

(New Delhi Main Branch - 110001)

SCHEDULE OF FIXED ASSET AS ON 31.03.2025 AS PER INCOME TAX Act,1961

Annexure- 1 **(Amount in Rupees)**

DESCRIPTION	RATE OF DEP.	W.D.V. AS ON 01.04.2024	ADDITIONS		DEDUCTIONS / SOLD	TOTAL AS AT 31.03.2025	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2025
			ON OR BEFORE 30.09.24	AFTER 30.09.24				
Office Equipment	15%	10,543.00	-	-	-	10,543.00	1,581.45	8,961.55
Computer	40%	1,296.00	-	-	-	1,296.00	518.40	777.60
Total		**11,839.00**	**-**	**-**	**-**	**11,839.00**	**2,099.85**	**9,739.15**

ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

E&H FOUNDATION DELHI

E & H FOUNDATION
Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India
FCRA A/C # 40081574697 with SBI
(New Delhi Main Branch - 110001)

Annexure-A

Significant Accounting Policies and Notes on Accounts forming part for the year ending 31st March 2025 for FCRA Account.

1 Background

E & H FOUNDATION ("the Trust") is registered as a Trust under the Trusts Act, 1882 on 12th September 2012 (PAN- AAATE4751C). The Trust was granted registration under section 12A of the Income Tax Act, 1961 on 03rd July 2014 (Vide order No. DEL-ER23774-03072014/3583) which has been renewed on 23rd September 2021 vide URN AAATE4751CE20165 and under section 80G of the Income Tax Act, 1961, Vide order no. NQ.DIT(E)/2014-15/ DEL25312-03072014/5118 DATED 03rd July 2014, which has been renewed on 2nd October 2021 vide URN AAATE4751CF20213.

The Trust is registered under Foreign Contribution (Regulation) Act, 2010 bearing registration number 231661667.

The trust has been formed to promote the activity for the under privileged sections of the society of Uttar Pradesh (UP) in the areas of Education (E) and Health (H). The foundation was established by a group of like-minded professionals from both the corporate and development sectors.

2 Significant Accounting Policies :

Significant accounting policies adopted in the preparation and presentation of the accounts are as under :-

i) Basis of preparation of financial statements

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis of accounting and in line with the fundamental accounting assumptions and principles of prudence, consistency, going concern, and materiality. The financial statements comply with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India and as adopted by the Trust, along with relevant guidance notes issued by ICAI for preparation of financial statements of not-for-profit organisations, including trusts. All income and expenditure having a material bearing on the financial statements are recognised on the accrual (mercantile) basis of accounting unless specifically stated otherwise.

ii) Use of Estimates

The preparation of financial statements in conformity with the accepted accounting principles requires the trust to make estimates and assumptions to arrive at the reported amount of assets and liabilities, including contingent liabilities and reported income and expense during the year. The Trust believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates and the difference between the actual and estimates are recognised in the periods in which the actual amounts are known/materialised.

iii) Fixed Assets

(a) Fixed Assets are stated at cost of acquisition including taxes, duties, freight and other incidental expenses relating to acquisition and installation less accumulated depreciation/ amortisation and impairment lossed, if any.

(b) Depreciation are charged on fixed assets under Written Down Value Method at such rates specified under Income Tax Rule, 1962 and as stated blow:

Nature of Assets	Rate of Depreciation
Printer & Scanner	15%
Computers	40%
Office Equipments'	15%

ARORA PREM & ASSOCIATES Gurgaon Chartered Accountants

E&H FOUNDATION DELHI

E & H FOUNDATION
Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India
FCRA A/C # 40081574697 with SBI
(New Delhi Main Branch - 110001)

Annexure-A

Significant Accounting Policies and Notes on Accounts forming part for the year ending 31st March 2025 for FCRA Account.

iv) **Foreign Exchange Transaction**
Foreign Currency receipts are recorded using the exchange rates prevailing on the date of respective transactions and consequently no Exchange differences (gain/loss) are recorded in the books. Monetary Assets / Liabilities, if any are translated at the year end rates of exchange. Exchange differences arising out of such translation are recorded as gain/loss in the books of accounts.

v) **Income Recognition**
The Income from donation is recognised on accrual basis (net of refund, if any). Interest on Bank Savings Accounts are recorded on mercantile basis.

vi) **Expenditure**
All expenditure is accounted for on an accruals basis unless otherwise stated. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

vii) **Cash & Cash equivalents**
Cash and cash equivalents comprises of cash at bank and in hand and short term investments with the initial maturity period of three months or less.

viii) **Provisions and Contingencies**
A Provision is recognised when the Trust has a present obligation as a result of a past event, when it is probable that the outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation.
A Contingent liability is disclosed, where there is a possible obligation or a present obligation that may but probably will not require an outflow of resources. Contingent assets are neither recognised nor disclosed in the financial statements.

3 **Notes to Accounts**

a) As opined and certified by the Trustees, the current assets are stated in the balance sheet at the values to be realised in the ordinary course of Trust activities.

b) The trust has not received any intimation from the suppliers regarding the status under the Micro, Small and Medium Enterprises as defined under "The Micro, Small and Medium Enterprises Development Act,2006" and consequently the disclosure relating to the amount unpaid as at the year end together with the interest paid or payable as required under the said Act has not been given.

c) Previous year figures have been regrouped/ rearranged/ recast whenever necessary to correspond to the current year's classification

d) Party balances whether in debit or in credit are subject to confirmation.

As per our certificate of even date

For Arora Prem & Associates
Chartered Accountants
FRN: 06426N

Manava Prem

Manava Prem
Partner
M. No 504417
Place Gurgaon
Date: 28-10-2025
UDIN: 25504417BMIDAH5114

ARORA PREM & ASSOCIATES Gurgaon Chartered Accountants

For E & H Foundation

Trustee Trustee CEO

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

BALANCE SHEET AS AT 31st MARCH 2025

(Amount in Rupees)

SOURCE OF FUND	Schedule No.	As at 31-03-2025		As at 31-03-2024	
Corpus Fund	1		694,000.00		694,000.00
Loans & Liabilities	2		95,825.00		95,825.00
Current Liabilities	3		495,950.00		190,491.00
Excess of Income over Expenditure	4		3,771,591.87		1,810,644.02
Total			**5,057,366.87**		**2,790,960.02**
APPLICATION OF FUND					
Fixed Assets	5		2,053,209.49		51,439.00
Current Assets	6				
Loan & Advances			113,835.82		74,850.00
Other Current Assets			40,000.00		80,000.00
Cash & Cash Equivalents					
Cash in Hand		259,291.44		56,909.43	
Balance With Bank		2,591,030.12	2,850,321.56	2,527,761.59	2,584,671.02
Total			**5,057,366.87**		**2,790,960.02**

Significant Accounting Policies and Notes on Accounts --- Annexure "A"

As per our separate report of even date attached

For Arora Prem & Associates
Chartered Accountants
FRN - 006426N

For E & H Foundation

Manava Prem
Partner
M.No. 504417
Place: Gurgaon
Date: 28-10-2025
UDIN: 25504417BMIDAG7442

Trustee **Trustee** **CEO**

ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

(Amount in Rupees)

INCOME		For the Year Ended on 31.03.2025		For the Year Ended on 31.03.2024	
Donation Received		13,116,593.53		9,046,022.50	
Grant received		1,000,000.00			
Add: Unutilised Restricted Grants brought forward		-		-	
Less: Unutilised Restricted Grants carried forward		-	14,116,593.53	-	9,046,022.50
Other Income					
Interest Income from IT Refund		2,800.00		-	
Interest Income from Bank		33,221.00	36,021.00	16,621.00	16,621.00
TOTAL			**14,152,614.53**		**9,062,643.50**

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ARORA PREM & ASSOCIATES Chartered Accountants Gurgaon

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

(Amount in Rupees)

EXPENDITURE		For the Year Ended on 31.03.2025		For the Year Ended on 31.03.2024	
Program Expenses					
Logistics & Operational Exp		174,959.00		-	
Medical Checkup Team		32,361.00		-	
Medical Team- Doctor, Nurse		138,920.00		-	
Monitoring & Reporting Expense		105,262.00		-	
Marketing collaterals, Conference materials, Communications		37,594.00		-	
Salary		189,497.00		-	
Conveyance		12,500.00		-	
Monitoring & Reporting Expense		8,500.00		-	
Peer Learning		135,500.00		-	
Marketing collaterals, Conference materials, Communications		11,480.00		-	
Salary		139,020.00		-	
Donation for Education		3,900,000.00		3,000,000.00	
Remedial Education Expenses		-		209,608.00	
Peer Learning Program		12,382.00		160,916.00	
Training and Capacity Building Expenses		15,930.00		487,000.00	
Back to School Campaign Expenses		-		128,459.00	
Health Care Expenses		58,377.00		-	
Education Awareness Expenses		14,055.00		168,206.80	
Teachers Training Expenses		-		70,490.00	
Campaign Expenses		-		27,200.00	
Project Monitoring Expenses		-	4,986,337.00	276,508.00	4,528,387.80
Program Support Cost & General Expenses					
Salary		3,253,048.00		318,046.00	
Professional Charges		2,785,490.00		1,453,392.00	
Hiring Charges		-		10,030.00	
Rent		283,200.00		58,000.00	
Telephone & Internet Charges		23,236.00		14,061.64	
Accounting Charges		55,000.00		55,000.00	
Interest on TDS		-		728.00	
Audit Fee		47,200.00		47,200.00	
Conveyance Expenses		33,258.00		30,961.20	
Laptop Rent		27,591.00		-	
Domain Charges		2,201.00		-	
Commission Charges		-		9,258.00	
Depreciation		114,911.51		9,956.00	
Meeting Expenses		-		22,132.00	
Office Expenses		85,459.36		57,878.00	
Marketing collaterals, Conference materials, Communications		308,041.00		14,851.00	
Postage & Courier		8,720.00		420.00	
Fees and Subscription		66,419.00		-	
Travelling Expenses		111,554.81	7,205,329.68	36,135.00	2,138,048.84
(Excess of Expenditure over Income)/Excess of Income over Expenditure			1,960,947.85		2,396,206.86
TOTAL			**14,152,614.53**		**9,062,643.50**

Significant Accounting Policies and Notes on Accounts --- Annexure "A"

As per our separate report of even date attached

For Arora Prem & Associates
Chartered Accountants
FRN - 006426N

For E & H Foundation

Manava Prem

Manava Prem
Partner
M.No. 504417
Place: Gurgaon
Date: 28.10.2025
UDIN: 25504417BMIDAG7942

Trustee

Trustee

CEO

ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

(Amount in Rupees)

RECEIPTS		For the Year Ended on 31.03.2025		For the Year Ended on 31.03.2024	
Opening Balance (Cash & Cash Equivalents)			2,584,671.02		302,090.16
Grant/Donation received					
Donation Received		13,116,593.53		8,996,764.50	
Grant received		1,000,000.00	14,116,593.53	-	8,996,764.50
Other Income					
Interest Income		33,221.00		16,621.00	
Income from FCRA A/c		26,941.18	60,162.18	-	16,621.00
TOTAL			**16,761,426.73**		**9,315,475.66**

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ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

E&H FOUNDATION DELHI

E & H FOUNDATION
Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

(Amount in Rupees)

PAYMENTS		For the Year Ended on 31.03.2025		For the Year Ended on 31.03.2024	
Program Expenses					
Logistics & Operational Exp		174,959.00		-	
Medical Checkup Team		32,361.00		-	
Medical Team- Doctor, Nurse		138,920.00		-	
Monitoring & Reporting Expense		105,262.00		-	
Marketing collaterals, Conference materials, Communications		37,594.00		-	
Salary		189,497.00		-	
Conveyance		12,500.00		-	
Monitoring & Reporting Expense		8,500.00		-	
Peer Learning		135,500.00		-	
Marketing collaterals, Conference materials, Communications		11,480.00		-	
Salary		139,020.00		-	
Donation for education		3,900,000.00		3,000,000.00	
Remedial Education Expenses		-		209,608.00	
Peer Learning Program		12,382.00		160,916.00	
Training and Capacity Building Expenses		15,930.00		435,338.00	
Project Monitoring Expenses		-		276,508.00	
Back to School Campaign Expenses		-		128,459.00	
Teachers Training Expenses		-		70,490.00	
Campaign Expenses		-		27,200.00	
Education Awareness Expenses		14,055.00	4,927,960.00	168,206.80	4,476,725.80
Program Support Cost & General Expenses					
Professional Charges		2,128,603.00		1,269,870.00	
Salary		3,002,356.00		318,046.00	
Conveyance Expenses		33,258.00		30,961.20	
Laptop Rent		27,591.00		63,376.00	
Travelling Expenses		111,554.81		36,135.00	
TDS Paid		534,160.00		159,621.00	
Interest on TDS		-		300.00	
Office Expenses		58,083.36		57,878.00	
Telephone & Internet Charges		23,236.00		14,061.64	
Accounting Charges		55,000.00		104,500.00	
Audit Fee		101,540.00		100,300.00	
Fixed Asset		10,700.00		11,597.00	
Postage & Courier		8,720.00		420.00	
Meeting Expenses		-		22,132.00	
Marketing collaterals, Conference materials, Communications		308,041.00		14,851.00	
Hiring Charges		-		10,030.00	
Fees and Subscription		66,419.00		-	
Security Deposit of Laptop Rent		4,623.00		40,000.00	
Legal Expenses		13,620.00		-	
Hospital Building Leasehold		2,105,982.00		-	
Health Care Expenses		58,377.00		-	
Rent		329,080.00			
Domain Charges		2,201.00	8,983,145.17	-	2,254,078.84
Closing Balance (Cash & Cash Equivalents)			2,850,321.56		2,584,671.02
TOTAL			**16,761,426.73**		**9,315,475.66**

Significant Accounting Policies and Notes on Accounts --- Annexure "A"

As per our separate report of even date attached
For Arora Prem & Associates
Chartered Accountants
FRN - 006426N

For E & H Foundation

Manava Prem
Partner
M.No. 504417
Place: Gurgaon
Date: 28.10.2025
UDIN: 25504417BMIDAG7442

Trustee **Trustee** **CEO**

ARORA PREM & ASSOCIATES * Gurgaon * Chartered Accountants

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

Schedule No. :- 1

(Amount in Rupees)

Corpus Fund:	As at 31-03-2025		As at 31-03-2024	
Opening Balance	694,000.00		694,000.00	
Addition during the year	-		-	
Less: Utilised during the year	-	694,000.00	-	694,000.00
Total		**694,000.00**		**694,000.00**

Schedule No. :- 2

(Amount in Rupees)

Loans & Liabilities	As at 31-03-2025		As at 31-03-2024	
Long Term Loan				
Syed Mohd. Aun Safawi	95,825.00	95,825.00	95,825.00	95,825.00
Total		**95,825.00**		**95,825.00**

Schedule No. :- 3

(Amount in Rupees)

Current Liabilities	As at 31-03-2025		As at 31-03-2024	
Duties & Taxes	37,963.00		45,851.00	
Accounting charges payable	42,750.00		48,250.00	
Audit fees payable	43,200.00		43,200.00	
Professional charges Payable	360,000.00		-	
Other Current Liability	12,037.00	495,950.00	53,190.00	190,491.00
Total		**495,950.00**		**190,491.00**

Schedule No. :- 4

(Amount in Rupees)

(Excess of Expenditure over Income)/Excess of Income over Expenditure	As at 31-03-2025		As at 31-03-2024	
Opening Balance	1,810,644.02		(585,562.84)	
Add: (Excess of Expenditure over Income)/Excess of Income over Expenditure	1,960,947.85	3,771,591.87	2,396,206.86	1,810,644.02
Total		**3,771,591.87**		**1,810,644.02**

ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

Schedule No. :- 6

(Amount in Rupees)

Current Assets :	As at 31-03-2025		As at 31-03-2024	
Loan & Advances				
Other Advance	23,332.82		7,474.00	
Security deposit for Rent	44,623.00		40,000.00	
Advance Rent	45,880.00	113,835.82	27,376.00	74,850.00
Other Current Assets				
TDS/TCS Receivable	40,000.00	40,000.00	80,000.00	80,000.00
Cash & Cash Equivalents				
Cash in hand	259,291.44		56,909.43	
Balance With Bank	2,591,030.12	2,850,321.56	2,527,761.59	2,584,671.02
Total		**3,004,157.38**		**2,739,521.02**

ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

SCHEDULE OF FIXED ASSET AS ON 31.03.2025 AS PER INCOME TAX Act,1961

Schedule -5

DESCRIPTION	RATE OF DEP.	W.D.V. AS ON 01.04.2024	ADDITIONS		DEDUCTIONS / SOLD	TOTAL AS AT 31.03.2025	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2025
			BEFORE 30.09.24	AFTER 30.09.24				
Hospital Building (Leasehold)	10%	-	2,105,982.00	-	-	2,105,982.00	105,299.10	2,000,682.90
Furniture & Fixture	10%	9,374.00	-	-	-	9,374.00	937.40	8,436.60
Office Equipments	15%	39,024.00	10,700.00	-	-	49,724.00	7,458.61	42,265.39
Computers	40%	3,041.00	-	-	-	3,041.00	1,216.40	1,824.60
Total		**51,439.00**	**2,116,682.00**	**-**	**-**	**2,168,121.00**	**114,911.51**	**2,053,209.49**

ARORA PREM & ASSOCIATES Chartered Accountants Gurgaon

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2025

(Amount in Rupees)

SOURCE OF FUND	Schedule No.	As at 31-03-2025		As at 31-03-2024	
Corpus Fund	1		694,000.00		694,000.00
Loans & Liabilities	2		95,825.00		95,825.00
Current Liabilities	3		519,283.00		197,965.00
Excess of Income over Expenditure	4		3,900,954.25		1,938,516.15
Total			**5,210,062.25**		**2,926,306.15**
APPLICATION OF FUND					
Fixed Assets	5		2,062,948.00		63,278.00
Current Assets	6				
Loan & Advances			113,836.56		74,850.00
Other Current Assets			40,000.00		80,000.00
Cash & Cash Equivalents					
Cash in Hand		259,291.44		83,850.43	
Balance with FCRA Bank Account		142,956.13		96,566.13	
Balance with main Bank Account		2,591,030.12	2,993,277.69	2,527,761.59	2,708,178.15
Total			**5,210,062.25**		**2,926,306.15**

Significant Accounting Policies and Notes on Accounts --- Annexure "A"

As per our separate report of even date attached

For Arora Prem & Associates
Chartered Accountants
FRN -006426N

For E & H Foundation

Manava Prem

Manava Prem
Partner
M.No. 504417
Place: Gurgaon
Date: 28.10.2025

UDIN: 25504417BMIDAG7492

Trustee Trustee CEO

ARORA PREM & ASSOCIATES * Gurgaon * Chartered Accountants

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

(Amount in Rupees)

INCOME		For the Year Ended on 31.03.2025		For the Year Ended on 31.03.2024	
Grant, Donation Received under India Accounts		13,116,593.53		9,046,022.50	
Grant received		1,000,000.00			
Add: Unutilised Restricted Grants brought forward		-		-	
Less: Unutilised Restricted Grants carried forward		-	14,116,593.53	-	9,046,022.50
Donation under FCRA			-		467,136.10
Other Income					
Interest Income from IT Refund		2,800.00		-	
Interest Income from Bank		33,221.00		16,621.00	
Interest Income- FCRA Accounts		3,590.00	39,611.00	5,185.00	21,806.00
TOTAL			**14,156,204.53**		**9,534,964.60**

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ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

E&H FOUNDATION DELHI

E & H FOUNDATION
Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

(Amount in Rupees)

EXPENDITURE	For the Year Ended on 31.03.2025		For the Year Ended on 31.03.2024	
Program Expenses				
Logistics & Operational Exp	174,959.00		-	
Medical Checkup Team	32,361.00		-	
Medical Team- Doctor, Nurse	138,920.00		-	
Monitoring & Reporting Expense	105,262.00		-	
Marketing collaterals, Conference materials, Communications	37,594.00		-	
Salary	189,497.00		-	
Conveyance	12,500.00		-	
Monitoring & Reporting Expense	8,500.00		-	
Peer Learning	135,500.00		-	
Marketing collaterals, Conference materials, Communications	11,480.00		-	
Salary	139,020.00		-	
Donation for Education	3,900,000.00		3,000,000.00	
Remedial Education Expenses	-		209,608.00	
Peer Learning Program	12,382.00		401,208.00	
Training and Capacity Building Expenses	15,930.00		487,000.00	
Back to School Campaign Expenses	-		128,459.00	
Health Care Expenses	58,377.00		-	
Education Awareness Expenses	14,055.00		214,754.80	
Teachers Training Expenses	-		70,490.00	
Campaign Expenses	-		27,200.00	
Project Monitoring Expenses	-		386,487.00	
Certification Distibution Expenses	-	4,986,337.00	29,604.00	4,954,810.80
Program Support Cost & General Expenses				
Salary	3,253,048.00		370,023.00	
Professional Charges	2,785,490.00		1,453,392.00	
Hiring Charges	-		10,030.00	
Rent	283,200.00		67,000.00	
Telephone & Internet Charges	23,236.00		14,061.64	
Accounting Charges	55,000.00		55,000.00	
Interest on TDS	-		728.00	
Audit Fee	47,200.00		47,200.00	
Conveyance Expenses	33,258.00		42,598.20	
Laptop Rent	27,591.00		-	
Domain Charges	2,201.00		-	
Commission Charges	-		9,258.00	
Depreciation	117,011.26		12,681.00	
Meeting Expenses	-		22,132.00	
Office Expenses	85,459.36		57,878.00	
Marketing collaterals, Conference materials, Communications	308,041.00		14,851.00	
Postage & Courier	8,720.00		420.00	
Fees and Subscription	66,419.00		-	
Travelling Expenses	111,554.81		36,135.00	
Bank Charges	-	7,207,429.43	6,597.42	2,219,985.26
(Excess of Expenditure over Income)/Excess of Income over Expenditure		**1,962,438.10**		**2,360,168.54**
TOTAL		**14,156,204.53**		**9,534,964.60**

Significant Accounting Policies and Notes on Accounts --- Annexure "A"

As per our separate report of even date attached
For Arora Prem & Associates
Chartered Accountants
FRN - 006426N

For E & H Foundation

Manava Prem

Manava Prem
Partner
M.No. 504417
Place: Gurgaon
Date: 28.10.2025
UDIN: 25504417BMIDAG7492

Trustee **Trustee** **CEO**

ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

E & H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

(Amount in Rupees)

RECEIPTS		For the Year Ended on 31.03.2025		For the Year Ended on 31.03.2024	
Opening Balance (Cash & Cash Equivalents)			2,708,178.15		515,977.61
Grant/Donation received under FCRA					
Donation received in FCRA Account			-		467,136.10
Grant/Donation received under Indian Accounts					
Donation Received		13,116,593.53		8,996,764.50	
Grant received		1,000,000.00	14,116,593.53	-	8,996,764.50
Other Income					
Interest Income from IT Refund		-		446.00	
Interest Income		33,221.00		16,621.00	
Other Receipts		69,741.18		7,474.00	
Interest Income SB Account FCRA		3,590.00	106,552.18	4,739.00	29,280.00
TOTAL			**16,931,323.86**		**10,009,158.21**

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ARORA PREM & ASSOCIATES * Gurgaon * Chartered Accountants

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2025

(Amount in Rupees)

PAYMENTS		For the Year Ended on 31.03.2025		For the Year Ended on 31.03.2024	
Other Program Expenses					
Logistics & Operational Exp		174,959.00		-	
Medical Checkup Team		32,361.00		-	
Medical Team- Doctor, Nurse		138,920.00		-	
Monitoring & Reporting Expense		105,262.00		-	
Marketing collaterals, Conference materials, Communications		37,594.00		-	
Salary		189,497.00		-	
Conveyance		12,500.00		-	
Monitoring & Reporting Expense		8,500.00		-	
Peer Learning		135,500.00		-	
Marketing collaterals, Conference materials, Communications		11,480.00		-	
Salary		139,020.00		-	
Donation for education		3,900,000.00		3,000,000.00	
Remedial Education Expenses		-		209,608.00	
Peer Learning Program		12,382.00		401,208.00	
Training and Capacity Building Expenses		15,930.00		435,338.00	
Project Monitoring Expenses		-		386,487.00	
Back to School Campaign Expenses		-		128,459.00	
Teachers Training Expenses		-		70,490.00	
Campaign Expenses		-		56,804.00	
Education Awareness Expenses		14,055.00	4,927,960.00	214,754.80	4,903,148.80
Program Support Cost & General Expenses					
Professional Charges		2,128,603.00		1,269,870.00	
Salary		3,002,356.00		370,023.00	
Conveyance Expenses		33,258.00		42,598.20	
Laptop Rent		27,591.00		72,376.00	
Travelling Expenses		111,554.81		36,135.00	
TDS Paid		534,160.00		159,621.00	
Interest on TDS		-		300.00	
Office Expenses		58,083.36		57,878.00	
Telephone & Internet Charges		23,236.00		14,061.64	
Accounting Charges		55,000.00		104,500.00	
Audit Fee		101,540.00		100,300.00	
Fixed Asset		10,700.00		11,597.00	
Postage & Courier		8,720.00		420.00	
Meeting Expenses		-		22,132.00	
Marketing collaterals, Conference materials, Communications		308,041.00		14,851.00	
Hiring Charges		-		10,030.00	
Fees and Subscription		66,419.00		-	
Security Deposit of Laptop Rent		4,623.00		40,000.00	
Legal Expenses		13,620.00		-	
Hospital Building Leasehold		2,105,982.00		-	
Health Care Expenses		58,377.00		-	
Rent		329,080.00		-	
Domain Charges		2,201.00		-	
Imprest		26,941.00	9,010,086.17	71,138.42	2,397,831.26
Closing Balance (Cash & Cash Equivalents)			2,993,277.69		2,708,178.15
TOTAL			**16,931,323.86**		**10,009,158.21**

Significant Accounting Policies and Notes on Accounts --- Annexure "A"

As per our separate report of even date attached

For Arora Prem & Associates
Chartered Accountants
FRN - 006426N

For E & H Foundation

Manava Prem

Manava Prem
Partner
M.No. 504417
Place: Gurgaon
Date: 28-10-2025
UDIN: 25504417BMIDAG7442

Trustee | Trustee | CEO

ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

Schedule No. :- 1

(Amount in Rupees)

Corpus Fund:	As at 31-03-2025		As at 31-03-2024	
Opening Balance	694,000.00		694,000.00	
Addition during the year	-		-	
Less: Utilised during the year	-	694,000.00	-	694,000.00
Total		**694,000.00**		**694,000.00**

Schedule No. :- 2

(Amount in Rupees)

Loans & Liabilities	As at 31-03-2025		As at 31-03-2024	
Long Term Loan				
Syed Mohd. Aun Safawi	95,825.00	95,825.00	95,825.00	95,825.00
Total		**95,825.00**		**95,825.00**

Schedule No. :- 3

(Amount in Rupees)

Current Liabilities	As at 31-03-2025		As at 31-03-2024	
Duties & Taxes	37,963.00		45,851.00	
Accounting charges payable	42,750.00		48,250.00	
Audit fees payable	43,200.00		43,200.00	
Professional charges Payable	360,000.00		-	
Other Current Liability	35,370.00	519,283.00	60,664.00	197,965.00
Total		**519,283.00**		**197,965.00**

Schedule No. :- 4

(Amount in Rupees)

Excess of Expenditure over Income	As at 31-03-2025		As at 31-03-2024	
Opening Balance	1,938,516.15		(421,652.39)	
(Excess of Expenditure over Income)/Excess of Income over Expenditure	1,962,438.10	3,900,954.25	2,360,168.54	1,938,516.15
Total		**3,900,954.25**		**1,938,516.15**

Schedule No. :- 6

(Amount in Rupees)

Current Assets :	As at 31-03-2025		As at 31-03-2024	
Loan & Advances				
Other Advance	23,332.82		7,474.00	
Security deposit -Rent	44,623.00		40,000.00	
Advance Rent	45,880.00	113,836.56	27,376.00	74,850.00
Other Current Assets				
TDS/ TCS Receivable	40,000.00	40,000.00	80,000.00	80,000.00
Cash & Cash Equivalents				
Cash in hand	259,291.44		83,850.43	
Balance With FCRA Account	142,956.13		96,566.13	
Balance With Bank	2,591,030.12	2,993,277.69	2,527,761.59	2,708,178.15
Total		**3,147,114.25**		**2,863,028.15**

ARORA PRADEEP & ASSOCIATES * Chartered Accountants * Gurgaon

E & H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

SCHEDULE OF FIXED ASSET AS ON 31.03.2025 AS PER INCOME TAX Act,1961

Schedule -5

DESCRIPTION	RATE OF DEP.	W.D.V. AS ON 01.04.2024	ADDITIONS		DEDUCTIONS / SOLD	TOTAL AS AT 31.03.2025	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2025
			BEFORE 30.09.24	AFTER 30.09.24				
Furniture & Fixture	10%	9,374.00	-	-	-	9,374.00	937.00	8,437.00
Office Equipments	15%	49,567.00	10,700.00	-	-	60,267.00	9,040.00	51,226.00
Computers	40%	4,337.00	-	-	-	4,337.00	1,735.00	2,602.00
Hospital Building (Leasehold)	10%	-	-	2,105,982.00	-	2,105,982.00	105,299.00	2,000,683.00
Total		**63,278.00**	**10,700.00**	**2,105,982.00**	**-**	**2,179,960.00**	**117,011.00**	**2,062,948.00**

ARORA PREM & ASSOCIATES * Chartered Accountants * Gurgaon

E&H FOUNDATION DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

Annexure-A

Significant Accounting Policies and Notes on Accounts forming part for the year ending 31st March 2025

1 Background

E & H FOUNDATION ("the Trust") is registered as a Trust under the Trusts Act, 1882 on 12th September 2012 (PAN- AAATE4751C). The Trust was granted registration under section 12A of the Income Tax Act, 1961 on 03rd July 2014 (Vide order No. DEL-ER23774-03072014/3583) which has been renewed on 23rd September 2021 vide URN AAATE4751CE20165 and under section 80G of the Income Tax Act, 1961, Vide order no. NQ.DIT(E)/2014-15/ DEL25312-03072014/5118 DATED 03rd July 2014, which has been renewed on 2nd October 2021 vide URN AAATE4751CF20213.

The Trust is registered under Foreign Contribution (Regulation) Act, 2010 bearing registration number 231661667.

The trust has been formed to promote the activity for the under privileged sections of the society of Uttar Pradesh (UP) in the areas of Education (E) and Health (H). The foundation was established by a group of like-minded professionals from both the corporate and development sectors.

2 Significant Accounting Policies :

Significant accounting policies adopted in the preparation and presentation of the accounts are as under :-

(i) Basis of preparation of financial statements

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis of accounting and in line with the fundamental accounting assumptions and principles of prudence, consistency, going concern, and materiality. The financial statements comply with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India and as adopted by the Trust, along with relevant guidance notes issued by ICAI for preparation of financial statements of not-for-profit organisations, including trusts. All income and expenditure having a material bearing on the financial statements are recognised on the accrual (mercantile) basis of accounting unless specifically stated otherwise.

(ii) Use of Estimates

The preparation of financial statements in conformity with the accepted accounting principles requires the trust to make estimates and assumptions to arrive at the reported amount of assets and liabilities, including contingent liabilities and reported income and expense during the year. The Trust believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates and the difference between the actual and estimates are recognised in the periods in which the actual amounts are known/materialised.

(iii) Fixed Assets

(a) Fixed Assets are stated at cost of acquisition including taxes, duties, freight and other incidental expenses relating to acquisition and installation less accumulated depreciation/ amortisation and impairment lossed, if any.

(b) Depreciation are charged on fixed assets under Written Down Value Method at such rates specified under Income Tax Rule, 1962 and as stated blow:

Nature of Assets	Rate of Depreciation
Furniture & Fixtures	10%
Computers	40%
Office Equipments'	15%
Hospital Building (Leasehold)	10%

ARORA PREM & ASSOCIATES Gurgaon Chartered Accountants

E&H FOUNDATION DELHI

(iv) Foreign Exchange Transaction

Foreign Currency receipts are recorded using the exchange rates prevailing on the date of respective transactions and consequently no Exchange differences (gain/loss) are recorded in the books. Monetary Assets / Liabilities, if any are translated at the year end rates of exchange. Exchange differences arising out of such translation are recorded as gain/loss in the books of accounts.

(v) Income Recognition

(a) Donations

The Income from donation is recognised on accrual basis (net of refund, if any).

(b) Bank Interest

Interest on Bank Savings Accounts are recorded on mercantile basis.

(c) Interest on Income Tax

Interest on Income Tax Refund is recognised as and when received.

(vi) Expenditure

All expenditure is accounted for on an accruals basis unless otherwise stated. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants made to projects carried out through partner organisations are accounted for on the payments.

(vii) Cash & Cash equivalents

Cash and cash equivalents comprises of cash at bank and in hand and short term investments with the initial maturity period of three months or less.

(viii) Provisions and Contingencies

A Provision is recognised when the Trust has a present obligation as a result of a past event, when it is probable that the outflow of

(ix) Income Tax

The Trust is registered under section 12AA of the Income Tax Act, 1961 and accordingly no provision for taxation has been made and no deferred tax asset/ (liability) is recognised in the books of accounts.

(x) Lease

The Trust has taken office premise under cancellable operating lease. The lease agreement is renewable on expiry. There are no non cancellable lease agreement as at 31st March 2025.
Lease rental charged to Income & Expenditure account during the year Rs. 283200/- (Previous Year Rs. 67,000/-)

(xi) Employee Benefits

Short Term Employee Benefit

All employee benefits payable within twelve months of rendering the service are classified as short term employee benefits which are charged off to Income & Expenditure account at the undiscounted amount in the year in which the related service are rendered.

ARORA PREM & ASSOCIATES
Gurgaon
Chartered Accountants

E&H FOUNDATION
DELHI

E & H FOUNDATION

Office - 248 A, 2nd Floor, Elegance Building, Old, NH-19, District Centre, Jasola, New Delhi- 110025, India

3 Notes to Accounts

a) As opined and certified by the Trustees, the current assets are stated in the balance sheet at the values to be realised in the ordinary course of Trust activities.

b) The trust has not received any intimation from the suppliers regarding the status under the Micro, Small and Medium Enterprises as defined under "The Micro, Small and Medium Enterprises Development Act,2006" and consequently the disclosure relating to the amount unpaid as at the year end together with the interest paid or payable as required under the said Act has not been given.

c) Previous year figures have been regrouped/ rearranged/ recast whenever necessary to correspond to the current year's classification

d) Party balances whether in debit or in credit are subject to confirmation.

As per our certificate of even date
For Arora Prem & Associates
Chartered Accountants
FRN : 06426N

For E & H Foundation

Manava Prem

Manava Prem
Partner
M.No. 504417
Place: Gurgaon
Date: 28.10.2025

UDIN: 25504417BMIDAG7492

Trustee **Trustee** **CEO**

ARORA PREM & ASSOCIATES Gurgaon Chartered Accountants

E&H FOUNDATION DELHI