RAJESH DHRUV KHANNA & CO
CHARTERED ACCOUNTANTS

Mobile no: +91 9810125779 Email: rkkhannaca@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO

THE MEMBERS OF NIRMANA

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of M/s NIRMANA, a society registered under the Societies Act,1860, which comprises of the Balance Sheet as at 31st March 2025 of its Indian contribution and Foreign Contribution and the statement of Income & Expenditure account and Receipt & Payment Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Management of the Society is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flow of the society in accordance with the generally accepted accounting principles in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the generally accepted accounting principles in India and general auditing guidelines issued by the Institute of Chartered Accountants of India. These guidelines require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mismanagement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Rajesh Dhruv Khanna & Co. New Delhi Chartered Accountants

RAJESH DHRUV KHANNA & CO

CHARTERED ACCOUNTANTS

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OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

A) In the case of the Balance Sheet of the state of affairs of NIRMANA'S Indian contribution and foreign contribution account as at March 31, 2025.

B) In the case of the Statement of Income & Expenditure of the excess of Income over Expenditure/ excess of Expenditure over Income of the society for the year ended on that date.

C) In the case of Receipt & Payment a/c in the case of Indian contribution a/c and Foreign Contribution a/c for the year ended on that date.

For M/s Rajesh Dhruv Khanna & Co.,

Chartered Accountants

Rkkhan

(R K Khanna)

(Partner)

Place: - Delhi

Date: -29-10-2025

Rajesh Dhruv Khanna & Co. New Delhi ★ Chartered Accountants ★

UDIN NO- 25087005BMLKCE8501

NIRMANA

484, Millennium Appartment, Block-C, Sector-18, Rohini , Delhi

Balance sheet as at 31st March 2025
(Foreign Contribution)

figure in rupees

Particulars	Sch No.	As at 31.03.2025
Sources of funds		
Funds & Reserves	1	7,10,225.61
Programme Balances	2	(3,99,708.83)
Total		**3,10,516.78**
Application of funds		
Fixed Assets :		
Gross Block	3	31,08,700.00
Less:Depreciation Fund till 31/03/2025		26,54,754.94
Net Block		4,53,945.06
Current Assets & Liabilities		
Current Assets & Advances	4	34,72,734.36
Current Liabilities	5	36,16,162.64
Net Current Assets		(1,43,428.28)
Total		**3,10,516.78**

For & on behelf of management

As per our report of even date

Rajesh Dhruv Khanna & Co.
Chartered Accountants

RKKhanna

(R K Khanna)
Partner

Rajesh Dhruv Khanna & Co. Chartered Accountants New Delhi

Place : New Delhi
Date : 29-10-2025

NIRMANA Regd. S-19419 Dt. 7.11.88 NEW DELHI

NIRMANA

484, Millennium Appartment, Block-C, Sector-18, Rohini , Delhi

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For & on behelf of management

As per our report of even date

Rajesh Dhruv Khanna & Co.
Chartered Accountants

Rajesh Dhruv Khanna & Co. New Delhi Chartered Accountants

(R K Khanna)
Partner

Place : New Delhi
Date : 29-10-2025

NIRMANA Regd S-19419 Dt. 7.11.88 NEW DELHI

NIRMANA

484, Millennium Appartment, Block-C, Sector-18, Rohini , Delhi

Income & Expenditure Account for the year ended 31st march 2025
(Foreign Contribution)

(figure in rupees)

Particulars	Sch No.	Year Ended 31/03/2025 (Rs.)
INCOME		
Allocation from programme funds (Grants & Donation)		1,09,45,152.75
Total		**1,09,45,152.75**
EXPENDITURE		
All Programme Running Cost/Application of Funds	6	1,32,16,609.62
Depreciation	3	76,012.00
Total		**1,32,92,621.62**
Excess of Income over expenditure transferred to Income & expenditure A/c		(23,47,468.87)
Total		**(23,47,468.87)**

For & on behelf of management

Place : New Delhi
Date : 29-10-2025

NIRMANA Regd. S-19419 Dt. 7.11.88 NEW DELHI

As per our report of even date

Rajesh Dhruv Khanna & Co.
Chartered Accountants

Rajesh Dhruv Khanna & Co. New Delhi Chartered Accountants

(R K Khanna)
Partner

NIRMANA

484, Millennium Appartment, Block-C, Sector-18, Rohini , Delhi

Receipt & Payment Account for the year ended 31st march 2025
(Foreign Contribution)

(figure in rupees)

Particulars	Sch No.	Year Ended 31/03/2025 (Rs.)
OPENING BALANCES		
Cash in Hand		3,072.00
Canara Bank		44,83,473.31
State Bank of India- A/c No. 4826		53,551.28
RECEIPTS		
Allocation from programme funds (Grants & Donation)		1,09,45,152.75
TDS Refund from Income Tax Department AY 2024-2025 (Account for in OAK Jharkhand)		2,89,350.00
Advances Recovered from Staff and Others		2,30,055.00
Total (A)		**1,60,04,654.34**
PAYMENTS		
Application of Funds	6	1,32,16,609.62
Adj/Payments against Opening Payables less closing payables		
Salary Payable		(3,52,467.00)
Sundry Payable		(10,97,939.54)
Others Payable		6,29,005.90
Total (B)		**1,23,95,208.98**
CLOSING BALANCES		
Cash in Hand (OAK-III)		3,072.00
Canara Bank		35,77,760.06
State Bank of India- A/c No. 4826		28,613.30
Total		**36,09,445.36**

For & on behelf of management

Place : New Delhi
Date : 29-10-2025

NIRMANA Regd. S-19419 Dt. 7.11.88 NEW DELHI

As per our report of even date

Rajesh Dhruv Khanna & Co.
Chartered Accountants

Rajesh Dhruv Khanna & Co. New Delhi Chartered Accountants

(R K Khanna)
Partner

NIRMANA

484, Millemium appartment, Block-C Sector-18, Rohini, Delhi

Schedule forming part of balance sheet as at 31-03-2025
(Foreign Contribution A/c)

(figure in Rupees)

Funds & Reserve **Schedule -1**

Particulars	Opening Balance	Addition				Deduction			Closing Balance
		Addition	Surplus (deficit)	Transfer	Total	Transfer	Adjustment	Total	
Capital reserve	(17,90,460.37)	-	-	-	(17,90,460.37)	76,012.00		76,012.00	(18,66,472.37)
General reserve	21,67,539.82	-			21,67,539.82	-	-	-	21,67,539.82
Income & expenditure	4,09,158.16	-	(23,47,468.87)	76,012.00	(18,62,298.71)	(23,47,468.87)	76,012.00	(22,71,456.87)	4,09,158.16
Total	**7,86,237.61**	**-**	**(23,47,468.87)**	**76,012.00**	**(14,85,219.26)**	**(22,71,456.87)**	**76,012.00**	**(21,95,444.87)**	**7,10,225.61**

NOTE:-

CAPITAL RESERVE :- Transfer (Deductions) of Rs. 76,012 represents Depreciation for the current year.

INCOME & EXPENDITURE A/C :- Amount of Rs. 23,47,468.87 represents the defecit for the period transferred from Inc.& Expnd. a/c.

:- Transfer (Additions) of Rs. 76,012 represents the Depreciation transferred from Capital Reserve.

NIRMANA Regd. S-19419 Dt. 7.11.88 NEW DELHI

Rajesh Dhruv Khanna & Co. Chartered Accountants New Delhi

NIRMANA

484, Millennium appartment, Block-C, Sector-18 , Rohini, Delhi

Schedule forming part of Balance sheet as at 31-03-2025
(Foreign Contribution)

(figure in Rupees)
Schedule-2

Programme balance

Particulars	Opening balance	Addition		Utilisation			
		Addition	Total	Payment	Fixed Assets Purchased	Total	Closing balance
OAK+CAID	1,74,909.42	-	1,74,909.42	1,74,909.00	-	1,74,909.00	0.42
BAT (British Asian Trust)	7,83,573.00	30,59,095.00	38,42,668.00	26,89,541.60		26,89,541.60	11,53,126.40
MUKTI/ECPATLUX	4,33,624.00	56,77,239.00	61,10,863.00	63,17,798.00		63,17,798.00	(2,06,935.00)
PACS	(88,278.70)	-	(88,278.70)	-	-	-	(88,278.70)
IGSSS	(56,492.00)	-	(56,492.00)	-	-	-	(56,492.00)
OAK (IIIrd PHASE)	(6,74,697.06)	-	(6,74,697.06)	-	-	-	(6,74,697.06)
HANS FOUNDATION	(8,47,869.00)	-	(8,47,869.00)	-	-	-	(8,47,869.00)
IDWF	4,33,454.00	-	4,33,454.00	-	-	-	4,33,454.00
GFW	10,75,410.40	-	10,75,410.40	10,09,219.00	-	10,09,219.00	66,191.40
CARITAS	6,38,113.98	22,08,818.75	28,46,932.73	30,25,142.02	-	30,25,142.02	(1,78,209.29)
Total	**18,71,748.04**	**1,09,45,152.75**	**1,28,16,900.79**	**1,32,16,609.62**	**-**	**1,32,16,609.62**	**(3,99,708.83)**

NIRMANA Regd. S-19419 Dt. 7.11.88 NEW DELHI

Rajesh Dhruv Khanna & Co. New Delhi Chartered Accountants

NIRMANA

484, Millennium appartment, Block-C, Sector-18 , Rohini, Delhi

(Foreign contribution)

Schedule Forming part of Balance sheet as at 31-03-2025

(Figure in Rupees)
Schedule -3

Fixed Assets as on 31/03/2025

Particulars	Gross Block				Rate	Depreciation				WDV as on 31/03/2025
	As on 01/04/2024	Addition during the year	Sale/Adjust. during the year	As on 31/03/2025		As on 01/04/2024	for the year	Deductions	As on 31/03/2025	
Computers Block										
Computer	5,44,453.00	-	-	5,44,453.00	40%	5,33,939.16	-	-	5,33,939.16	10,513.84
Laptop	34,403.00	-	-	34,403.00	40%	34,403.00	-	-	34,403.00	-
Software	5,050.00	-	-	5,050.00	40%	5,050.00	-	-	5,050.00	-
Printer	49,937.00	-	-	49,937.00	40%	49,937.00	-	-	49,937.00	-
Portable Hard Drive	3,500.00	-		3,500.00	40%	3,500.00	-	-	3,500.00	-
UPS	5,595.00	-	-	5,595.00	40%	5,595.00	-	-	5,595.00	
Total (A)	**6,42,938.00**	-	-	**6,42,938.00**		**6,32,424.16**	-	-	**6,32,424.16**	**10,513.84**
Plant & Machinery Block										
Acquaguard	4,567.00	-	-	4,567.00	15%	4,567.00	-	-	4,567.00	-
Ceiling fan	3,700.00	-	-	3,700.00	15%	3,700.00	-	-	3,700.00	-
Car	17,21,000.00	-	-	17,21,000.00	15%	13,11,557.29	61,416.00	-	13,72,973.29	3,48,026.71
Digital camera	60,605.00	-	-	60,605.00	15%	53,511.66	1,064.00	-	54,575.66	6,029.34
Mega phone	19,699.00	-	-	19,699.00	15%	18,647.04	158.00	-	18,805.04	893.96
Refrigerator	26,806.00	-	-	26,806.00	15%	21,077.53	859.00	-	21,936.53	4,869.47
Sewing Machine	36,500.00	-	-	36,500.00	15%	28,333.58	1,225.00	-	29,558.58	6,941.42
Weaving Machine(TEN)	2,54,384.00	-	-	2,54,384.00	15%	2,10,864.20	6,528.00	-	2,17,392.20	36,991.80
Tape Recorder	2,431.00			2,431.00	15%	2,431.00	-	-	2,431.00	-
Telephone instrument	2,932.00	-	-	2,932.00	15%	2,932.00	-	-	2,932.00	-
Television	15,750.00	-	-	15,750.00	15%	14,953.62	119.00	-	15,072.62	677.38
Vacuum cleaner	5,287.00			5,287.00	15%	5,287.00	-		5,287.00	-
VCD/DVD	7,350.00	-	-	7,350.00	15%	7,350.00	-	-	7,350.00	-
Medical instrument	20,467.00	-	-	20,467.00	15%	19,271.95	179.00	-	19,450.95	1,016.05
Water pump	1,650.00		-	1,650.00	15%	1,650.00	-	-	1,650.00	-

NIRMANA Regd. S-19419 Dt. 7.11.88 NEW DELHI

New Delhi

Cooler	7,400.00	-	-	7,400.00	15%	7,400.00	-	-	7,400.00	-
Inverter	28,000.00	-	-	28,000.00	15%	24,441.90	534.00	-	24,975.90	3,024.10
Voice Recorder	5,800.00	-	-	5,800.00	15%	4,975.53	124.00	-	5,099.53	700.47
Water Geaser	3,037.00	-	-	3,037.00	15%	3,037.00	-	-	3,037.00	-
Total (B)	**22,27,365.00**	-	-	**22,27,365.00**		**17,45,988.30**	**72,206.00**	-	**18,18,194.30**	**4,09,170.70**
Furniture & fixture Block										
Almirah	23,452.00	-	-	23,452.00	10%	19,998.42	345.00	-	20,343.42	3,108.59
Filing Cabinet	18,738.00	-	-	18,738.00	10%	16,627.70	211.00	-	16,838.70	1,899.30
Furniture & fixture	1,84,148.00	-	-	1,84,148.00	10%	1,51,645.36	3,250.00	-	1,54,895.36	29,252.64
Total (C)	**2,26,338.00**	-	-	**2,26,338.00**		**1,88,271.48**	**3,806.00**	-	**1,92,077.48**	**34,260.52**
Other Eqipments										
Gas cylinder	8,684.00	-	-	8,684.00	40%	8,684.00	-	-	8,684.00	-
Solar Energy Devices	3,375.00	-	-	3,375.00	40%	3,375.00	-	-	3,375.00	-
Total (D)	**12,059.00**	-	-	**12,059.00**		**12,059.00**	-	-	**12,059.00**	-
Total (A+B+C+D)	**31,08,700.00**	-	-	**31,08,700.00**		**25,78,742.94**	**76,012.00**	-	**26,54,754.94**	**4,53,945.06**

23/11/16

NIRMANA ★ Regd.S-19419 ★ Dt. 7.11.88 NEW DELHI

Rajesh Dhruv Khanna & Co. ★ Chartered Accountants ★ New Delhi

NIRMANA

484, Millennium Appartment, Block-C, Sec -18 ,Rohini, Delhi

(Foreign Contribution)

Schedule Forming part of Balance sheet as at 31-03-2025

(figure in Rupees)

Schedule-4

Current Assets

Particulars	Amounts (Rs.)
Cash in Hand (OAK-II & III)	3,072.00
Canara Bank	35,77,760.06
State Bank of India- A/c No. 4826	28,613.30
Advance-Staff & Others	1,61,898.00
TDS Recoverable	(2,98,609.00)
Total	34,72,734.36

Schedule-5

Current Liabilities

Particulars	Amounts (Rs.)
Salary Payable	7,85,064.00
Sundry Payables	26,49,745.54
Other Expenses Payable	1,81,353.10
Total	36,16,162.64

NIRMANA Regd. S-19419 Dt. 7.11.88 NEW DELHI

Rajesh Dhruv Khanna & Co. Chartered Accountants New Delhi

NIRMANA

484, Millennium Appartment, Block-C, Sec.-18, Rohini, Delhi

(Foreign contribution A/c)

Schedule forming part of Income & Expenditure A/c for the year ending 31-03-2025

(figure in Rupees)

Schedule - 6

CARITAS

Particulars	Amounts (Rs.)
Caritas Project	
General Administartion Expenses	
Office Maintenance	19,905.00
Bank Charges	8,174.02
Postage	11,460.00
Printing & Stationery	11,206.00
Salary- Part Time Accountant	93,060.00
TA to Director	24,500.00
Personnal Cost	
Honorarium- Out Reach Worker	3,87,750.00
Honorarium- Community Educator	4,65,300.00
Help Desk Staff	1,55,100.00
Programme Associate	3,30,200.00
Shelter Home Care Taker- Salary	3,52,500.00
Programme Cost	
Awareness Programme	596.00
MRC Coordinator	3,10,200.00
Health Sessions	330.00
Help Desks Source & Destination	11,725.00
Setting up of MRC	1,58,000.00
Networking and Collaboration with CSO & Govt.	1,590.00
Non Formal Education	77,653.00
Shelter Homes Migrant	4,98,780.00
Training and Sensitization of Migrant Workers	32,065.00

NIRMANA Regd. S-19419 Dt. 7.11.88 NEW DELHI

Rajesh Dhruv Khanna & Co. Chartered Accountants New Delhi

Programme Support Cost Travel Program Staff Travel Community Educator Travel to Outreach Worker	 30,048.00 18,000.00 27,000.00
Total (A)	**30,25,142.02**

GFW (Global Fund for Women)

Particulars	Amounts (Rs.)
GFW	
General Administartion Expenses	NIL
PROGRAM EXPENSES	
Outreach Worker	49,611.00
Awarness Campaing D.W.	32,746.00
Formation and Registration of Cooperative Society	1,00,000.00
Leadership Trainning	99,026.00
Liaising with Govt	27,830.00
Professional Charges	31,525.00
Coperative Membership Drive	17,280.00
Domestic Workers Workshop	72,155.00
Meeting Networking State,Dist. Level	38,625.00
Project Assistant (Salary)	1,95,450.00
Worker Resource Centre (Rent & Related Exp)	2,32,569.00
Travel Programme	1,12,402.00
Total (B)	**10,09,219.00**

OAK Jharkhand

Particulars	Amounts (Rs.)
General Administartion Expenses	NIL
PROGRAM EXPENSES	
Out Reach Worker	96,750.00

NIRMANA
Regd-19419
Dt. 7.11.88
NEW DELHI

Rajesh Dhruv Khanna & Co.
New Delhi
Chartered Accountants

Worker Resource Centre (Rent & Related Exp)	14,520.00
Travel Expenses	63,639.00
Total (C)	**1,74,909.00**

MUKTI/ECPALTUX

Particulars	Amounts (Rs.)
General Administartion Expenses	
Audit Fee	1,00,000.00
CEO	1,39,356.00
Communication	47,068.00
Finance Manager	2,29,563.00
Mainteneace (1)	37,725.00
Office Stationery/Supplies	38,544.00
Phone / Internet (Communication) 1	11,785.00
Rent (Delhi)	1,05,147.00
Water and Electricity/Gas (1)	77,849.00
Water/Gas/Electricity/ Manipur	49,465.00
PROGRAM EXPENSES	
A2.2 Paramilitary and Border Security Forces	3,000.00
Adolescent Boys and Girls (A2.12)	10,601.00
AWARENESS SESSIONS (A4.05)	2,180.00
Awareness Sessions with Religious Leaders (A4.6)	22,805.00
Capacity Bulding Agencies, NGOs (A2.1)	69,515.00
Centre Coordinator in Red Light Area(H.R) 3	95,832.00
Children and adolescents are sensitized(A4.1)	16,850.00
Children and Adolescents Sensiti. (A4.9)	30,650.00
Community Media (A4.12)	24,220.00
Community Media and Theatre Programs(A4.12)	8,100.00
Consultative Workshops (A1.8)	80,540.00
Criminal Complaints Lodged Or . (A5.8)	7,140.00
EDUCATION SUPPORT (A 5.10)	52,682.00
Equipment Other Proect Material	9,400.00
ESTABLISH AND RUN Learning (5.10.1)	25,060.00
HOME INVESTIGATIONS (A5.9)	13,096.00

NIRMANA Regd. S-19419 Dt. 7.11.88 NEW DELHI

Rajesh Dhruv Khanna & Co. Chartered Accountants New Delhi

Journalists Sensitized on Rights-Based(A4.2)	30,090.00
Kitchen /cleaning Supplies (5)	4,531.00
Law Enlarcement Agents in Source(A2.1)	34,676.00
Local Travel (1)	44,710.00
Meeting Organized & Conducted(A4.10)	56,697.00
M & E Travel Cost	2,15,460.00
NGO Consortium Meeting (A1.12)	21,070.00
Nutrition Support Provide (A5.11)	39,605.00
Out Reach Worker (H.R) 3	1,08,900.00
Parents and Women Informed (A 4.8)	32,254.00
Parents /Women (A4.8)	25,025.00
Persons Reached in 5 World Day (A4.11)	90,854.00
Programme Coordinator (H.R) 3	13,76,550.00
Programme Manager	3,85,803.00
Reader IEC Devloped Stakeholders (A3.5)	41,391.00
Rehabilitated Victims Trafficking Children (A5.7)	14,00,876.00
Worker Resource Centre (Rent & Related Exp)- Darjeeli	1,62,414.00
Worker Resource Centre (Rent & Related Exp)-Manipur	45,000.00
Rescue Operations Conducted and. (A5.2)	16,773.00
Social Worker (H.R) 3	6,76,800.00
Teachers Sensitized . Information (A4.3)	2,360.00
Tourists and Members of Hospitality Industry(A4.4)	3,500.00
Training Conducted for 300 Frontline(A2.3)	38,135.00
Training Sessions Conducted (A 2.8)	20,063.00
Victims of Trafficking of Children Legal(A5.4)	5,120.00
Vigilance Group (A 4.13)	1,15,390.00
VILLAGE GROUPS (A4.13)	3,958.00
VILLAGE HEADMEN AND GRAM PANCHAYAT (A4.5)	11,620.00
Total (D)	**63,17,798.00**

BAT (British Asian Trust)

Particulars	Amounts (Rs.)
General Administartion Expenses	
Driver (Salary)	36,000.00
Printing & Stationary	14,871.00

23/1/16

NIRMANA Regd S-19419 Dt. 7.11.88 NEW DELHI

Rajesh Dhruv Khanna & Co. New Delhi Chartered Accountants

Repair & Maintenance	13,500.00
Telephone and Internet	13,018.00
Accountant (Part-Time) Salary	2,55,000.00
Bank Charges	2,263.60
PROGRAM EXPENSES	
Consultancy Charge Website Up Dating	4,083.00
Consultation and Sensitation to MP's (Travel and Reference)	2,050.00
Honorarium Peer Educatior at Delhi (Salary)	1,50,000.00
Honorarium Peer Educator at West Bengal	5,02,680.00
Local Travel & Conveyance of Staff	40,736.00
Meeting Awareness IEC and Othe Exp.	36,686.00
Month Meeting Refreshment (Delhi-West Bengal)	10,946.00
Out Station travel	70,097.00
Programme Associate Delhi (Salary)	3,30,000.00
Programme Associate (W.B)	3,58,000.00
Programme Head One (Salary)	4,95,000.00
Rent, Elect. Main, Refreshment (Chalsa W.B)	2,83,797.00
RENT, Electricity, Refreshment Safe Home Migrant	26,525.00
Rescue of Migrant Workers (Delhi-WB)	44,289.00
Total (E)	**26,89,541.60**
TOTAL (A+B+C+D+E)	**1,32,16,609.62**

Rajesh Dhruv Khanna & Co.
New Delhi
Chartered Accountants

NIRMANA
Regd S-19419
Dt. 7.11.88
NEW DELHI

NIRMANA
484, Millennium Apartment, Block-C, Sector-18, Rohini , Delhi

Balance sheet as at 31st March 2025
(Indian Contribution)

(FIGURES IN RS)

Particulars	Sch No.	As at 31/03/2025 (Rs.)
Sources of funds		
Funds & Reserves	1	12,27,262.26
Programme Balances	2	63,02,394.21
Total		**75,29,656.47**
Application of funds		
Fixed Assets :		
Gross Block	3	12,99,980.00
Less: Accumulated Depreciation		11,47,099.00
Net Block		1,52,881.00
Current Assets & Liabilities		
Current Assets & Advances	4	93,00,056.03
Less: Current Liabilities	5	19,23,280.56
Net Current Assets		73,76,775.47
Inter Unit Balances		-
Total		**75,29,656.47**

-

For & on behalf of management

(Subhash Bhatnagar)
Secretary
Place : New Delhi
Date : 29-10-2025

NIRMANA Regd. S-19419 Dt. 7.11.88 NEW DELHI

As per our report of even date

Rajesh Dhruv Khanna & Co.
Chartered Accountants

Rajesh Dhruv Khanna & Co. New Delhi Chartered Accountants

(R K Khanna)
Partner
(M.N-087005)

NIRMANA
484, Millennium Apartment, Block-C, Sector-18, Rohini , Delhi

Income & Expenditure Account for the year ended 31/03/2025
(Indian Contribution)

(FIGURES IN RS)

Particulars	Sch No.	Year Ended 31-03-2025 (Rs.)
INCOME		
Grant & Donation		
HCRC Project		11,44,249.75
SMFG Project		43,00,000.00
Bank Interest	6	3,62,111.00
Mutual Fund Dividend	6	96,516.12
Grand Total		**59,02,876.87**
EXPENDITURE		
Bank Charges	7	992.37
Project Expenses	8	
NIRMANA- HCRC Project		13,24,284.00
SMFG Project		43,00,090.00
Depreciation	3	17,234.00
Total Expenses		**56,42,600.37**
Excess of income over expenditure transferred to income & expenditure A/c		2,60,276.50
Grand Total		**59,02,876.87**

For & on behalf of management

(Subhash Bhatnagar)
Place : New Delhi
Date : 29-10-2025

NIRMANA Regd.-19419 Dt. 7.11.88 NEW DELHI

As per our report of even date

Rajesh Dhruv Khanna & Co.
Chartered Accountants

Rajesh Dhruv Khanna & Co. New Delhi Chartered Accountants

(R K Khanna)
Partner
(M.N-087005)

NIRMANA

484, Millennium Apartment, Block-C, Sector-18, Rohini , Delhi

Receipt & Payment Account for the year ended 31/03/2025
(Indian Contribution)

(FIGURES IN RS)

Particulars	Sch No.	Year Ended 31-03-2025 (Rs.)
Opening Balances		
Cash in Hand		41,753.50
Union Bank of India-A/c No-17371 & 64245		5,57,361.14
Union Bank of India-A/c No 5622		19,827.25
Canara Bank a/c No-1565101268157		5,763.00
INVESTMENT IN MUTUAL FUNDS		14,00,000.00
INVESTMENT IN FDR		50,00,000.00
RECEIPTS		
Grant & Donation		
HCRC Project		11,44,249.75
SMFG Project		43,00,000.00
Bank Interest	6	3,28,586.00
Mutual Fund Dividend	6	87,469.12
Grand Total		**1,28,85,009.76**
PAYMENTS		
Bank Charges	7	992.37
PROJECT EXP	8	
NIRMANA HCRC		15,32,368.00
SMFG Project		27,85,852.00
Total Payments		43,19,212.37
Closing Balances		
Cash in Hand		41,753.50
Union Bank of India-A/c No-17371 & 64245		20,92,305.64
Union Bank of India-A/c No 5622		20,379.25
Canara Bank a/c No-1565101268157		5,958.00
INVESTMENT IN MUTUAL FUNDS		14,05,401.00
INVESTMENT IN FDR		50,00,000.00
		85,65,797.39
Grand Total		**1,28,85,009.76**

For & on behalf of management

(Subhash Bhatnagar)
Place : New Delhi
Date : 29-10-2025

NIRMANA ★ Regd.S-19419 Dt. 7.11.88 ★ NEW DELHI

As per our report of even date

Rajesh Dhruv Khanna & Co.
Chartered Accountants

Rajesh Dhruv Khanna & Co. ★ Chartered Accountants ★ New Delhi

(R K Khanna)
Partner
(M.N-087005)

NIRMANA
484, Millennium Apartment, Block-C, Sector-18, Rohini , Delhi

Schedule forming part of balance sheet as at 31/03/2025
(Indian Contribution A/c)

(FIGURES IN RS)

Funds & Reserve **Schedule -1**

Particulars	Opening Balance	Addition				Deduction		Closing Balance
		Receipts	Surplus /(Deficit)	Transfer	Total	Transfer	Total	
General Reserve	12,80,646.76				12,80,646.76	17,234.00	17,234.00	12,63,412.76
Income & Expenditure	(36,150.50)		2,60,276.50	-	2,24,126.00	2,60,276.50	2,60,276.50	(36,150.50)
Total	**12,44,496.26**	-	**2,60,276.50**	-	**15,04,772.76**	**2,77,510.50**	**2,77,510.50**	**12,27,262.26**

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NIRMANA
484, Millennium Apartment, Block-C, Sector-18, Rohini , Delhi

Schedule forming part of Balance sheet
(Indian Contribution)
as at 31-03-2025

(FIGURES IN RS)

Programme balances **Schedule-2**

		Addition			Utilisation			
Particulars	**Opening balance**	**Receipts**	**Transfer/ adjust.**	**Total**	**Payment**	**Transfer & deficit**	**Total**	**Closing balance**
APPI	1,14,727.91	3,470.00		1,18,197.91	-		-	1,18,197.91
NIRMANA GENERAL-Est. & Admn.	59,10,155.80	15,98,659.87		75,08,815.67	13,25,276.37		13,25,276.37	61,83,539.30
SMFG Project		43,00,000.00		43,00,000.00	43,00,090.00		43,00,090.00	(90.00)
GRC & GRC-Extension		747.00		747.00	-		-	747.00
SKILL- TRAINING----CARITAS		-		-	-		-	-
Total	60,24,883.71	59,02,876.87	-	1,19,27,760.58	56,25,366.37	-	56,25,366.37	63,02,394.21

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NEW DELHI

NIRMANA
484, Millennium Appartment, Block-C sector-18, Rohini, New Delhi
Schedule forming part of Balance sheet as at 31/03/2025

(FIGURES IN RS)
Schedule -3

Particulars	Gross Block					Depreciation				
	As at 1/04/2024	Addition during the year	Sale/Adjustment during the year	As at 31/03/2025	Rate	As at '01/04/2024	for the year	Deductions	As at 31/03/2025	Written down value as at 31/03/2025
Building Group										
Building	9,32,250.00			9,32,250.00	10%	7,92,325.00	13,993.00		8,06,318.00	1,25,932.00
Computer Group										
Computer	1,51,800.00			1,51,800.00	40%	1,51,800.00	-		1,51,800.00	-
UPS	5,760.00			5,760.00	40%	5,760.00	-		5,760.00	-
Printer	14,200.00			14,200.00	40%	14,200.00	-		14,200.00	-
Plant Machineries & Equipments										
Acquaguard	2,305.00			2,305.00	15%	2,305.00	-		2,305.00	-
Celling fan	4,169.00			4,169.00	15%	3,770.00	60.00		3,830.00	339.00
Inverter	36,630.00			36,630.00	15%	33,463.00	475.00		33,938.00	2,692.00
Mega phone	5,463.00			5,463.00	15%	5,463.00	-		5,463.00	-
Refrigerator	375.00			375.00	15%	375.00	-		375.00	-
Sewing Machine	100.00			100.00	15%	100.00	-		100.00	-
Electric Iron	500.00			500.00	15%	500.00	-		500.00	-
Tape Recorder	4,185.00			4,185.00	15%	4,185.00	-		4,185.00	-
Telephone instrument	88.00			88.00	15%	88.00	-		88.00	-
Television	15,540.00			15,540.00	15%	14,669.00	131.00		14,800.00	740.00
vacuum cleaner	353.00			353.00	15%	353.00	-		353.00	-
Water pump	110.00			110.00	15%	110.00	-		110.00	-
Furniture & fixture Group										
Almirah	3,500.00			3,500.00	10%	3,500.00	-		3,500.00	-
Furniture & fixture	1,21,848.00			1,21,848.00	10%	96,095.00	2,575.00		98,670.00	23,178.00
Solar Energy Devices										
Gas cylinder	579.00			579.00	15%	579.00	-		579.00	-
Solar Energy Devices	225.00			225.00	40%	225.00	-		225.00	-
Total	12,99,980.00	-	-	12,99,980.00		11,29,865.00	17,234.00	-	11,47,099.00	1,52,881.00

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NIRMANA

484, Millennium Appartment, Block-C sector-18, Rohini, New Delhi

Schedule Forming part of Balance sheet as at 31-03-25
(Indian Contribution)

(FIGURES IN RS)

Current Assets — **Schedule-4**

Particulars	As at 31/03/2025
Cash & Bank	
Cash in Hand	41,753.50
Union Bank of India-A/c No-17371 & 64245	20,92,305.64
Union Bank of India-A/c No 5622	20,379.25
Canara Bank a/c No-1565101268157	5,958.00
INVESTMENT IN MUTUAL FUNDS	14,05,401.00
INVESTMENT IN FDR	50,00,000.00
Advances	
Other Receivables	3,31,942.00
TDS Recoverable	4,02,316.64
Total	**93,00,056.03**

Current Liabilities — **Schedule-5**

Particulars	As at 31/03/2025
Salary Payable	13,26,357.00
Other Payables and Expenses Payable	5,96,923.56
Total	**19,23,280.56**

Rajesh Dhruv Khanna & Co. New Delhi Chartered Accountants

NIRMANA Regd.S-19419 Dt. 7.11.88 NEW DELHI

NIRMANA

484, Millennium Appartment, Block-C sector-18, Rohini, New Delhi

Schedule forming part of Income & Expenditure Account
(Indian contribution)

Schedule-6

Other Receipts

Particulars	As at 31/03/2025
Bank Interest (Saving Fund & FDR)	3,62,111.00
Mutual Fund Income- Dividend	96,516.12
Grants & Donations- Aid	54,44,249.75
Total	**59,02,876.87**

Rajesh Dhruv Khanna & Co. Chartered Accountants New Delhi

NIRMANA Regd S-19419 Dt. 7.11.88 NEW DELHI

NIRMANA

Others

Schedule-7

Particulars	Year Ended 31/03/2025 (Rs.)
Bank Charges	992.37
Total	**992.37**

Schedule-8

Particulars	Year Ended 31/03/2025 (Rs.)
SMFG	
Audit Fees	20,000.00
Social Security Camp and Meeting Expenses	42,80,090.00
	43,00,090.00
NIRMANA HCRC	
Salaries	3,50,800.00
Administrative Charges	1,50,599.00
Fuel CNG	84,303.00
Professional & Legal Expenses	31,300.00
Staff Insurance	1,19,216.00
Electricity Expenses	33,180.00
Telephone & Internet Expenses	24,750.00
Meeting Expenses	2,07,435.00
Rent	79,500.00
Maintenance & Other Expenses	1,65,118.00
Printing & Stationery	4,739.00
Travelling Cost	73,344.00
	13,24,284.00
Total	**56,24,374.00**
Gross Total	**56,25,366.37**

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