

AUDITOR'S REPORT

1. We have examined the Balance Sheet as on 31st March, 2026, and the Income & Expenditure Accounts for the period beginning from 1st April, 2025 to ending on 31st March, 2026, attached herewith, of
BAL SADAN ASSOCIATION
PLOT NO. I-9, SECTOR-12A, PANCHKULA, HARYANA
PAN **AAATB9327R**

2. We certify that the Balance Sheet and the Income and Expenditure Accounts are in agreement with the books of account maintained at the head office at PLOT NO. I-9, SECTOR-12A, PANCHKULA, HARYANA.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any-

(b) Subject to above -

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

(B) We my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-

i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2026; and

ii) in the case of the Income and Expenditure Accounts of the profit of the assessee for the year ended on that date.

For KARTIK MITTAL & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 042084N)



CA KARTIK MITTAL
PROPRIETOR
Membership No: 547495

UDIN : 26547495DSNIRM1480

Place : Zirakpur

Date : 25.09.2026

BAL SADAN ASSOCIATION

BALANCE SHEET AS AT 31st MARCH, 2026

Particulars		Note	31 March 2026	31 March 2025
I Sources of Funds				
1 NPO Funds				
(a) Unrestricted Funds		1	98,69,588	80,29,459
(b) Restricted Funds				
2 Non-Current Liabilities				
(a) Long-Term Borrowings		2	-	-
(b) Other Long-Term Liabilities			-	-
(c) Long-Term Provisions			-	-
3 Current Liabilities				
(a) Short-Term Borrowings		2	5,51,227	-
(b) Payables			-	-
(c) Other Current Liabilities		3	1,72,811	12,74,030
(d) Short-Term Provisions			-	-
Total			1,05,93,626	93,03,489
II Application of Funds				
1 Non-Current Assets				
(a) Property, Plant and Equipment and Intangible assets				
(i) Property, Plant and Equipment		4	52,71,419	52,03,721
(ii) Intangible assets				
(iii) Capital work in progress				
(iv) Intangible asset under development				
(b) Non-Current Investments		5	-	-
(c) Long Term Loans and Advances		6	30,010	30,010
(d) Other Non-Current Assets			-	-
2 Current Assets				
(a) Current Investments		5	44,48,383	29,45,885
(b) Inventories				
(c) Receivables		7	-	-
(d) Cash and Bank Balances			4,62,165	7,63,749
(e) Short Term Loans and Advances		6	99,286	64,037
(f) Other Current Assets		8	2,82,363	2,96,088
Total			1,05,93,626	93,03,490

Auditor's Report

As per our Audit Report of even date attached herewith.

For KARTIK MITTAL AND ASSOCIATES
Chartered Accountants



[Signature]
CA Kartik Mittal
(Proprietor)
M.No. 547495
UDIN: 26547495DSWIRM1480
Date: 25-09-2026
Place: Mohali

For BAL SADAN ASSOCIATION

[Signature]
Arun Almadi
(President)
25/09/26
Renu Jerath
(General Secty.)

Date: 25/09/2026
Place: Panchkula



BAL SADAN ASSOCIATION

Income and Expenditure (Domestic Grant) for the year ended 31st March, 2026

Particulars	Note	31 March 2026 Unrestricted funds	31 March 2025 Unrestricted funds
I Income			
(a) Donations and Grants		41,19,805	11,19,339
II Other Income	9	3,42,723	2,82,819
III Total Income (I+II)		44,62,528	14,02,158
IV Expenses:			
(a) Material consumed/distributed		-	-
(b) Donations/contributions paid		-	-
(c) Employee Benefits Expense	10	21,62,572	21,07,125
(d) Depreciation and amortization expense	4	3,01,826	3,26,421
(e) Finance costs	11	1,227	-
(f) Other expenses	12	63,192	19,766
(g) Charitable expenses	13	11,72,055	18,45,859
Total expenses		37,00,872	42,99,171
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		7,61,656	-28,97,013
VI Exceptional items (Profit on Sale of Assets)		5,07,253	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		12,68,909	-28,97,013
VIII Extraordinary Items (VIII)		-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		12,68,909	-28,97,013
X Appropriations Transfer to funds (X)		-	-
XI Balance transferred to Reserves & Surplus (Domestic) (IX-X)		12,68,909	-28,97,013

Auditor's Report

As per our Audit Report of even date attached herewith.

For KARTIK MITTAL AND ASSOCIATES
Chartered Accountants



[Signature]
CA Kartik Mittal
(Proprietor)

M.No. 547495
UDIN: 26547495DSMIRM1480
Date: 25/09/2026
Place: Mohali

For BAL SADAN ASSOCIATION

[Signature]
Arun Almadi
(President)
25/09/26

[Signature]
Renu Jerath
(General Secty.)

Date: 25/09/2026
Place: Panchkula



BAL SADAN ASSOCIATION

Income and Expenditure (Foreign Grant) for the year ended 31st March, 2026

Particulars		31 March 2026	31 March 2025
I	Income		
(a)	Donations and Grants		
II	Other Income	3,39,060	10,06,022
III	Total Income (I+II)	11,575	7,430
IV	Expenses:	3,50,635	10,13,452
(a)	Material consumed/distributed	-	-
(b)	Donations/contributions paid	-	-
(c)	Employee benefits expense	-	-
(d)	Depreciation and amortization expense	-	-
(e)	Finance costs	-	-
(f)	Other expenses	3,42,810	-
(g)	Religion/charitable expenses	6,75,170	4,63,835
	Total expenses (IV)	10,17,980	4,63,835
V	Excess of Income over Expenditure for the year (IV-III)	-6,67,345	5,49,617
VI	Appropriations Transfer to funds	-	-
VII	Balance transferred to Reserve & Surplus (Foreign) (V-VI)	-6,67,345	5,49,617

Auditor's Report

As per our Audit Report of even date attached herewith.

For KARTIK MITTAL AND ASSOCIATES
Chartered Accountants



Kartik Mittal

CA Kartik Mittal

(Proprietor)

M.No. 547495

UDIN: 26547495 PSWIRM1480

Date: 25-09-2026

Place: Mohali

For BAL SADAN ASSOCIATION

Arun Almadhi

Arun Almadhi

(President)

25/9/26

Renu Jefath
Renu Jefath
(General Secty.)

Date: 25/09/2026

Place: Panchkula

BAL SADAN ASSOCIATION

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 NPOs Funds

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised During the Year	Transfer from Income and Expenditure Account	As at 31st March 2026 (Closing Balance)
(A)	Unrestricted Funds					
1	Reserve & Surplus (Domestic)	12,14,725	3,42,810	-	12,68,909	28,26,444
2	Reserve & Surplus (Foreign)	-	8,95,756	-	-6,67,345	2,28,411
3	Capital Reserve	9,73,599	-	-	-	9,73,599
(B)	Restricted Funds					
1	Corpus Funds	16,54,222	-	-	-	16,54,222
2	Building Fund	41,86,913	-	-	-	41,86,913
		80,29,459	12,38,566	-	6,01,564	98,69,588
Previous Year (PY)		1,09,26,472	-19,766	-	-28,77,247	80,29,459



huan

huan

BAL SADAN ASSOCIATION

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

2	Borrowings	Long Term		Short Term	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
	<u>Secured</u>				
(a)	Term Loans				
(i)	From Banks	-	-	-	-
(ii)	From Other Parties	-	-	-	-
(b)	Loans Repayable on Demand				
(i)	From PNB Bank	-	-	5,51,227	-
(ii)	From other parties	-	-	-	-
	Total Borrowings	-	-	5,51,227	-

3	Other Current Liabilities	(Amount in Rs.)	
		31 March 2026	31 March 2025
(a)	Cheque Issued But Not Presented	4,100	46,420
(b)	Deferred Foreign Donations	-	8,95,756
(c)	Salary Payable	1,57,308	3,12,038
(d)	Electricity and Water Payable	4,049	3,461
(e)	Telephone Expense Payable	1,354	1,355
(f)	Tuition Fee Payable	6,000	15,000
	Total Other Current Liabilities	1,72,811	12,74,030



may *for*

BAL SADAN ASSOCIATION

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

5	Investments	Non-Current		Current	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
	<u>Fixed Deposits with</u>				
	-State Bank of India	-	-	18,47,443	20,72,549
	-Punjab National Bank	-	-	26,00,940	8,73,336
	Total Investments	-	-	44,48,383	29,45,885

6	Loans and Advances	Long Term		Short Term	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
	<u>Unsecured, Considered Good</u>				
(i)	Security Deposit- Telephone	2,510	2,510	-	-
(ii)	Security Deposit- Solar Energy	27,500	27,500	-	-
(iii)	Prepaid Expenses	-	-	37,116	4,100
(iv)	TDS Refund (FY 2019-20)	-	-	34,243	34,243
(v)	TDS Refund (FY 2020-21)	-	-	13,496	13,496
(vi)	TDS Refund (FY 2024-25)	-	-	-	9,198
(v)	TDS Receivable (FY 2025-26)	-	-	14,431	-
(vi)	Advance to Staff	-	-	-	3,000
	Total (A + B)	30,010	30,010	99,286	64,037

7	Cash and Bank Balances	31 March 2026		31 March 2025	
A	Cash and Cash Equivalents				
(a)	In Savings Accounts				
	- IDBI Bank		15,730		19,322
	- Punjab National Bank		1,68,723		90,755
	- State Bank of India (Panchkula)		45,693		40,868
	- State Bank of India (FCRA, New Delhi)		2,28,411		5,87,546
(b)	Cash in hand		3,608		15,258
	Total		4,62,165		7,53,749
B	Other Bank Balances				
(a)	Cheques Pending Encashment		-		10,000
	Total Other Bank Balances		-		10,000
	Total Cash and Bank Balances (A+B)		4,62,165		7,63,749

8	Other Current Assets	31 March 2026		31 March 2025	
(a)	Advance Recoverable		5,000		-
(b)	Interest Accrued on Fixed deposits		2,77,363		2,96,088
	Total Other Current Assets		2,82,363		2,96,088



Handwritten signature/initials

BAL SADAN ASSOCIATION

Notes forming part of the Financial Statements for the year ended 31st March, 2026

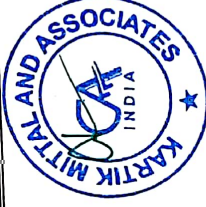
(Amount in Rs.)

9	Other Income	Indian Grant/Donation		Foreign Grant/Donation	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
(a)	Interest income				
(b)	Interest on Income Tax Refund	3,14,216	2,72,026	11,575	7,430
(c)	Other non-operating income	502	4,793	-	-
	-Memberships Fees	27,000	-	-	-
	-Miscellaneous Income	1,005	6,000	-	-
	Total Other Income	3,42,723	2,82,819	11,575	7,430

10	Employee Benefits Expense	31 March 2026	31 March 2025	31 March 2026	31 March 2025
(a)	Salaries, wages, bonus and other allowances	21,43,442	20,99,325	-	-
(b)	Staff welfare expenses	19,130	7,800	-	-
	Total Employee Benefits Expense	21,62,572	21,07,125	-	-

11	Finance cost	31 March 2026	31 March 2025	31 March 2026	31 March 2025
(a)	Interest expense	1,227	-	-	-
(i)	On bank loan	1,227	-	-	-
	Total Finance Cost	1,227	-	-	-

12	Other Expenses	31 March 2026	31 March 2025	31 March 2026	31 March 2025
(a)	Advertisement Expenses	14,502	-	-	-
(b)	AGM & Souvenir Expenses	30,251	-	-	-
(c)	Website Expenses	5,900	-	-	-
(d)	Amount Written Off	12,539	19,766	3,42,810	-
	Total Other Expenses	63,192	19,766	3,42,810	-



Arjun Kumar

BAL SADAN ASSOCIATION

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

13	Charitable Expenses	Indian Grant/Donation		Foreign Grant/Donation	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
a)	<u>Children Welfare Expenses</u>				
(i)	Child Welfare Expenses	28,296	38,812	-	-
(ii)	Bedding Expenses	1,920	-	-	-
(iii)	Medical Expenses	11,475	54,510	-	-
(iv)	School Uniforms Expenses	750	3,215	-	-
(v)	Tuition Fees	64,000	1,52,500	-	-
(vi)	Books Expenses	3,853	18,539	-	-
(vii)	Rehabilitation Expenses	34,838	3,78,568	5,66,766	2,69,044
(viii)	Shagun Expenses	15,000	1,19,220	50,000	-
(ix)	School & College Fee	76,520	71,925	54,993	1,87,535
B)	<u>Food & Nutrition Expenses</u>				
(i)	Food & Nutrition Expenses	1,06,514	1,30,999	-	-
(ii)	Kichen Expenses	44,381	48,670	-	-
C)	<u>Aministrative Expenses</u>				
(i)	Bank Charges	4,234	3,772	3,411	7,256
(ii)	Electricity & Water Expenses	2,26,690	1,90,829	-	-
(iii)	Festival Expenses	67,137	72,851	-	-
(iv)	Insurance Expenses	5,142	4,848	-	-
(v)	Internet Expenses	8,199	22,056	-	-
(vi)	Lease Rent to HUDA	5,078	5,078	-	-
(vii)	Legal Expenses	25,000	26,600	-	-
(viii)	Locker Rent	2,360	-	-	-
(ix)	Misc. Expenses	30,756	45,899	-	-
(x)	Newspaper Expenses	2,050	2,369	-	-
(xi)	Outing Expenses	30,081	15,600	-	-
(xii)	Prayer Expenses	16,614	56,019	-	-
(xiii)	Postage Expenses	3,395	2,226	-	-
(xiv)	Printing & Stationery Expenses	16,593	25,381	-	-
(xv)	Professional and Legal Charges	4,000	-	-	-
(xvi)	Repair & Main. of Computer	19,910	-	-	-
(xvii)	Repair & Main. of General	31,773	34,086	-	-
(xviii)	Repair & Main. of Vehicle	20,914	42,403	-	-
(xix)	Repair & Main. of Building	1,25,725	1,29,840	-	-
(xx)	Sanitation Expenses	4,481	4,635	-	-
(xxi)	Telephone Expenses	19,232	-	-	-
(xxii)	Travelling & Conveyance Expenses	18,730	1,07,449	-	-
(xxiii)	Vehicle Running Expenses	96,414	36,960	-	-
	Total Charitable Expenses	11,72,055	18,45,859	6,75,170	4,63,835



Arun

Anam