

**Menon & Pai**

Chartered Accountants,  
12/4, GF, "Ashirwad" Apartments,  
Puliyur First Lane, Trust Puram,  
Kodambakkam, Chennai - 600 024.  
Tel : 24836117, 98400 20881  
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**INDEPENDENT AUDITORS' REPORT**

To

The Trustees,  
Sevalaya

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying Financial Statements of Sevalaya, which comprise the Balance Sheet as at 31<sup>st</sup> March 2026, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the Financial Statements of Sevalaya, for the year ended 31<sup>st</sup> March 2026, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of Balance Sheet, of the state of affairs of Sevalaya as at 31<sup>st</sup> March 2026;
- b) In the case of Income and Expenditure account, of the **Excess of Income over Expenditure** for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Trust in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of the Financial Statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Financial Statements that are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibility for the Audit of the Financial Statements**

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards on auditing issued by The Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Financial Statements.

**For Menon & Pai  
Chartered Accountants  
Firm-Regn. No. 008025S**



**Kiran R  
Partner**

**Chennai, 27<sup>th</sup> June 2026**

**Mem. No. 225616  
UDIN: 26225616TQNXXI6284**

# SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

## BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2026

(Amount in Rs.)

|      | Particulars                   | Note | 31 March 2026       | 31 March 2025       |
|------|-------------------------------|------|---------------------|---------------------|
| 1    | <b>Sources of Funds</b>       |      |                     |                     |
| 1    | <b>NPO Funds</b>              |      |                     |                     |
| (a)  | Unrestricted Funds            | 3    | 28,02,49,760        | 24,11,21,889        |
| (b)  | Restricted Funds              | 3    | 47,30,69,554        | 43,28,65,087        |
|      |                               |      | <b>75,33,19,314</b> | <b>67,39,86,976</b> |
| 2    | <b>Current liabilities</b>    |      |                     |                     |
| (a)  | Trade payables                | 4    | 20,68,783           | 29,59,259           |
| (b)  | Other current liabilities     | 5    | 14,74,595           | 13,46,035           |
|      |                               |      | <b>35,43,378</b>    | <b>43,05,294</b>    |
|      | <b>Total</b>                  |      | <b>75,68,62,692</b> | <b>67,82,92,270</b> |
| II   | <b>Application of Funds</b>   |      |                     |                     |
| 1    | <b>Non-current assets</b>     |      |                     |                     |
| (a)  | <b>Fixed assets</b>           |      |                     |                     |
| (i)  | - Tangible assets             | 6 A  | 17,94,71,739        | 17,36,88,153        |
| (ii) | - Capital work in progress    | 6 B  | 2,47,56,132         | 1,24,99,500         |
|      |                               |      | <b>20,42,27,871</b> | <b>18,61,87,653</b> |
| 2    | <b>Current assets</b>         |      |                     |                     |
| (a)  | Current investments           | 7    | 6,56,92,354         | 6,56,92,354         |
| (b)  | Cash and cash equivalents     | 8    | 47,55,66,224        | 41,74,30,515        |
| (c)  | Short-term loans and advances | 9    | 90,11,884           | 76,80,638           |
| (d)  | Other current assets          | 10   | 23,64,359           | 13,01,110           |
|      |                               |      | <b>55,26,34,821</b> | <b>49,21,04,617</b> |
|      | <b>Total</b>                  |      | <b>75,68,62,692</b> | <b>67,82,92,270</b> |

Notes forming part of the Financial Statements

1 - 28

As per our report of even date attached

For Sevalaya



V. Muralidharan  
Managing Trustee

Chennai, 27<sup>th</sup> June 2026



For Menon & Pai  
Chartered Accountants  
Firm Regn No. 0080255



  
Kiran R  
Partner

Mem. No. 225616

UDIN: 26225616TQNXI6284

# SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

## INCOME AND EXPENDITURE FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2026

(Amount in Rs.)

|       | Particulars   | Note | 31 March 2026      |                  |              | 31 March 2025      |                  |              |
|-------|---|------|--------------------|------------------|--------------|--------------------|------------------|--------------|
|       |   |      | Unrestricted funds | Restricted funds | Total        | Unrestricted funds | Restricted funds | Total        |
| I     | <b>Income</b>   |      |                    |                  |              |                    |                  |              |
| (a)   | Donations:  |      |                    |                  |              |                    |                  |              |
| (i)   | - Corporate   |      | -                  | 10,65,35,065     | 10,65,35,065 | -                  | 9,67,98,131      | 9,67,98,131  |
| (ii)  | - Fund Raising Agencies   |      | -                  | 1,27,91,362      | 1,27,91,362  | -                  | 3,00,10,216      | 3,00,10,216  |
| (iii) | - Funding Agencies  |      | -                  | 1,81,63,060      | 1,81,63,060  | -                  | 51,49,548        | 51,49,548    |
| (iv)  | - Individuals   |      | 1,29,63,773        | 3,60,95,257      | 4,90,59,030  | 1,15,26,154        | 3,56,94,006      | 4,72,20,160  |
| (v)   | - Institutions  |      | -                  | 1,33,36,192      | 1,33,36,192  | -                  | 1,22,59,438      | 1,22,59,438  |
| (b)   | Grants from Government department                               |      | -                  | 1,20,49,165      | 1,20,49,165  | -                  | 1,04,63,457      | 1,04,63,457  |
| II    | <b>Other Income</b>   | 11   | 3,71,40,451        | -                | 3,71,40,451  | 3,09,81,879        | -                | 3,09,81,879  |
| III   | <b>Total Income (I+II)</b>                                      |      | 5,01,04,224        | 19,89,70,101     | 24,90,74,325 | 4,25,08,033        | 19,03,74,796     | 23,28,82,829 |
| IV    | <b>Expenditure on Charitable Activities:</b>                    |      |                    |                  |              |                    |                  |              |
| (a)   | Educational Activities  | 12   | 1,50,65,863        | 2,69,10,088      | 4,19,75,951  | 1,84,61,379        | 1,84,67,289      | 3,69,28,668  |
| (b)   | Community College Activities                                    | 13   | -                  | 47,02,457        | 47,02,457    | -                  | 52,15,969        | 52,15,969    |
| (c)   | Integrated Children Home  | 14   | -                  | -                | -            | -                  | 8,93,720         | 8,93,720     |
| (d)   | Integrated Old Age Home   | 15   | -                  | -                | -            | -                  | 3,54,327         | 3,54,327     |
| (e)   | Children's Home Grant - 50 Boys and 50 Girls                    | 16   | -                  | 95,94,680        | 95,94,680    | -                  | 1,04,24,653      | 1,04,24,653  |
| (f)   | Government Grant - Non Recurring                                | 17   | -                  | 20,96,984        | 20,96,984    | -                  | -                | -            |
| (g)   | Old Age Home Grant - Thanjavur                                  | 18   | -                  | 3,04,500         | 3,04,500     | -                  | 6,66,000         | 6,66,000     |
| (h)   | Children's Home Activities                                      | 19   | -                  | 44,98,250        | 44,98,250    | -                  | 41,05,805        | 41,05,805    |
| (i)   | Old Age Home Activities   | 20   | -                  | 72,01,075        | 72,01,075    | -                  | 42,66,314        | 42,66,314    |
| (j)   | Medical Centre Expenses   | 21   | -                  | 71,29,978        | 71,29,978    | -                  | 1,25,00,003      | 1,25,00,003  |
| (k)   | Agricultural Activities   | 22   | -                  | 3,91,229         | 3,91,229     | -                  | 8,09,046         | 8,09,046     |
| (l)   | Gaushala Activities   | 23   | -                  | 32,31,258        | 32,31,258    | -                  | 33,48,445        | 33,48,445    |
| (m)   | Rural Development Activities                                    | 24   | -                  | 65,06,051        | 65,06,051    | -                  | 50,39,677        | 50,39,677    |
| (n)   | CSR Projects  | 25   | -                  | 9,34,00,638      | 9,34,00,638  | -                  | 8,34,51,671      | 8,34,51,671  |
| V     | <b>Administrative Expenses:</b>                                 |      |                    |                  |              |                    |                  |              |
| (o)   | Donor Relations Activities                                      | 26   | 42,03,328          | -                | 42,03,328    | 31,50,634          | -                | 31,50,634    |
| (p)   | Administrative Expenses   | 27   | 34,45,822          | 10,59,511        | 45,05,333    | 43,74,734          | -                | 43,74,734    |
| (q)   | Depreciation and amortization expense                           | 28   | 2,02,04,742        | -                | 2,02,04,742  | 1,93,32,860        | -                | 1,93,32,860  |
| VI    | <b>Total expenditure (IV+V)</b>                                 |      | 4,29,19,755        | 16,70,26,699     | 20,99,46,454 | 4,53,19,607        | 14,95,42,919     | 19,48,62,526 |
| VII   | <b>Excess of Income over Expenditure for the year (III- VI)</b> |      | 71,84,469          | 3,19,43,402      | 3,91,27,871  | (28,11,574)        | 4,08,31,877      | 3,80,20,303  |

Notes forming part of the Financial Statements 1 - 28

As per our report of even date attached

For Sevalaya



V. Muralidharan  
Managing Trustee

Chennai, 27<sup>th</sup> June 2026

For Menon & Pai  
Chartered Accountants  
Firm Regn No. 0080255



*[Signature]*

Kiran R  
Partner

Mem. No. 225616

UDIN: 26225616TQNX16284

# SEVALAYA

Notes forming part of the Financial Statements for the year ended, 31<sup>st</sup> March, 2026

## 1. Background

Sevalaya is a registered charitable trust headquartered in Chennai, operating since 1988. Spread across 50+ centres in South India, Sevalaya provides free education to underprivileged children, skill development courses for youth, runs Children and Old Age Homes, Hospitals, healthcare and rural development projects, gaushalas and organic farms, with all its services provided free of cost, reaching nearly 19,00,000 beneficiaries in 38 years.

The Trust is registered under Section 12A (1)(ac)(i) (Certificate Nos. AACTS8676GE2021401), under 80G of the Income Tax Act, 1961 (Certificate Nos. AACTS8676GF2021801), under the Foreign Contribution (Regulation) Act, 2010 (Registration No. 075900640) and registered for undertaking CSR activities (Registration No. CSR00000863). DARPAN Reg. No. TN/2009/0004408.

The Trust collaborates with the Departments of Social Welfare and Social Defence (Government of Tamil Nadu) and Child Welfare Committees.

## 2. Significant Accounting Policies

### 2.1. Basis of Preparation

- a) The Financial statements are prepared under historical cost.
- b) Income are accounted for on cash basis and Expenditures are accounted on accrual basis.
- c) Interest Income from investments is accounted on accrual basis.

### 2.2 Fund Recognition

#### a) Capital Fund

Capital fund includes corpus and restricted fund, based on the purpose defined by the Donor.

#### b) General Fund

General fund includes Donation other than capital fund and accumulation of excess or shortfall of Income and Expenditure account.

### 2.3. Income Recognition

The Trust has a policy to recognize income as follows:

- a) Donation, project income and Grants are recorded as and when received on cash basis.
- b) Interest income from bank as and when accrued and as per the confirmation / statements from banks.



## SEVALAYA

Notes forming part of the Financial Statements for the year ended, 31<sup>st</sup> March, 2026

### 2.4. Fixed Assets and Depreciation

a) The Fixed Assets have been capitalized at acquisition cost, with all identifiable expenditure incurred to bring the asset into present condition. Fixed Assets are shown at its written down values and depreciation thereon is charged as per the rates prescribed in the Income Tax Act, 1961.

### 2.5. Employee Benefits

#### a) *Provident Fund:*

Eligible employees receive benefits from a Provident Fund, which is a defined benefit Plan. Both employee and the Trust make monthly contributions to the Provident Fund Plan equal to the specified percentage of the covered employee's salary.

#### b) *Employees State Insurance Scheme:*

Eligible employees receive benefits from Employee State Insurance, which is a social security program. Both employee and the Trust make monthly contributions to the Employee State Insurance equal to the specified percentage of the covered employee's salary.

### 2.6. Provisions

A provision is recognized if, as a result of a past event, the Trust has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at reporting date.

### 2.7. Contingent Liabilities

Where no reliable estimate can be made a disclosure is made as contingent liability. A disclosure for contingent liability is also made, when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resource is remote, no provision or disclosure is made. There are no Contingent Liabilities.

### 2.8. FCRA Compliance

Separate Books of Account and Bank Account are maintained as regards contribution received from abroad and its utilization in accordance with Rule 8 of Foreign Contributions (Regulations) Rules 1976 in addition to regular books of account.

2.9. The balances of creditors, loans, advances, deposits etc. as shown in the Financial Statements as on 31.03.2026, are subject to confirmation.

2.10. Corresponding figures for previous year presented have been regrouped, where necessary, to conform to the current year's classification.



# SEVALAYA

Notes forming part of the Financial Statements for the year ended, 31<sup>st</sup> March, 2026

## 3. NPOs Funds

| As at 31 <sup>st</sup> March 2026 |  |   |   |                                      |  |
|-----------------------------------|--|---|---|--------------------------------------|--|
| (Amount in Rs.)                   |  |   |   |                                      |  |
|                                   | Particulars                                | As at<br>1 <sup>st</sup> April 2025<br>(Opening<br>Balance) | Funds<br>transferred /<br>received during<br>the year | Funds<br>Utilised during<br>the year | As at<br>31 <sup>st</sup> March 2026<br>(Closing<br>Balance) |
| (A)                               | <b>Unrestricted Funds</b>                  |   |   |                                      |  |
| (i)                               | General Funds                              | 24,11,21,889  | 3,91,27,871   | -                                    | 28,02,49,760   |
|                                   | Total - (A)                                | 24,11,21,889  | 3,91,27,871   | -                                    | 28,02,49,760   |
| (B)                               | <b>Restricted Funds</b>                    |   |   |                                      |  |
| (i)                               | Corpus Funds                               | 6,65,16,146   | 4,51,000  | -                                    | 6,69,67,146  |
| (ii)                              | Capital funds                              | 20,88,44,690  | 4,03,84,664   | (67,16,775)                          | 24,25,12,579   |
| (iii)                             | Project funds                              | 3,24,88,401   | 3,52,43,720   | (3,49,82,538)                        | 3,27,49,583  |
| (iv)                              | Endowment Fund                             | 11,51,94,089  | 58,24,396   | -                                    | 12,10,18,485   |
| (v)                               | University Fund                            | 65,74,000   | -   | -                                    | 65,74,000  |
| (vi)                              | Chellamal Bharathi Learning<br>Centre Fund | 32,47,761   | -   | -                                    | 32,47,761  |
|                                   | Total - (B)                                | 43,28,65,087  | 8,19,03,780   | (4,16,99,313)                        | 47,30,69,554   |
|                                   | Total (A+B)                                | 67,39,86,976  | 12,10,31,651  | (4,16,99,313)                        | 75,33,19,314   |
| As at 31 <sup>st</sup> March 2025 |  |   |   |                                      |  |
| (Amount in Rs.)                   |  |   |   |                                      |  |
|                                   | Particulars                                | As at<br>1 <sup>st</sup> April 2024<br>(Opening<br>Balance) | Funds<br>transferred /<br>received during<br>the year | Funds<br>Utilised during<br>the year | As at<br>31 <sup>st</sup> March 2025<br>(Closing<br>Balance) |
| (A)                               | <b>Unrestricted Funds</b>                  |   |   |                                      |  |
| (i)                               | General Funds                              | 20,31,01,586  | 3,80,20,303   | -                                    | 24,11,21,889   |
|                                   | Total - (A)                                | 20,31,01,586  | 3,80,20,303   | -                                    | 24,11,21,889   |
| (B)                               | <b>Restricted Funds</b>                    |   |   |                                      |  |
| (i)                               | Corpus Funds                               | 5,95,95,646   | 69,20,500   | -                                    | 6,65,16,146  |
| (ii)                              | Capital funds                              | 17,98,14,087  | 2,90,30,603   | -                                    | 20,88,44,690   |
| (iii)                             | Project funds                              | 3,62,87,629   | 3,05,00,159   | (3,42,99,387)                        | 3,24,88,401  |
| (iv)                              | Endowment Fund                             | 10,75,00,955  | 76,93,134   | -                                    | 11,51,94,089   |
| (v)                               | University Fund                            | 65,74,000   | -   | -                                    | 65,74,000  |
| (vi)                              | Chellamal Bharathi Learning<br>Centre Fund | 29,82,761   | 2,65,000  | -                                    | 32,47,761  |
|                                   | Total - (B)                                | 39,27,55,078  | 7,44,09,396   | (3,42,99,387)                        | 43,28,65,087   |
|                                   | Total (A+B)                                | 59,58,56,664  | 11,24,29,699  | (3,42,99,387)                        | 67,39,86,976   |



# SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Sl. No. | Particulars  | 31 March 2026 | 31 March 2025 |
|---------|--|---------------|---------------|
| 4       | Trade payables   |               |               |
| (a)     | Total outstanding dues of micro, small and medium enterprises                      | -             | -             |
| (b)     | Total outstanding dues of creditors other than micro, small and medium enterprises | 20,68,783     | 29,59,259     |
|         | Total  | 20,68,783     | 29,59,259     |
| 5       | Other current liabilities  |               |               |
| (a)     | TDS payable  | 16,774        | 1,19,961      |
| (b)     | PF payable   | 8,54,729      | 7,75,041      |
| (c)     | Other payables (Employee Cost)   | 6,03,092      | 4,51,033      |
|         | Total  | 14,74,595     | 13,46,035     |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

### 6. Fixed assets

(Amount in Rs.)

#### A. Tangible Assets

| Sl. no.          | Particulars           | Rate of Depn (%) | Opening W.D.V as on 01.04.2025 | Additions          |                    | Deletions | Total               | Depreciation       |                    |                    | Closing W.D.V as at 31.03.2026 |
|------------------|-----------------------|------------------|--------------------------------|--------------------|--------------------|-----------|---------------------|--------------------|--------------------|--------------------|--------------------------------|
|                  |                       |                  |                                | More than 6 Months | Less than 6 Months |           |                     | More than 6 Months | Less than 6 Months | Total depreciation |                                |
| 1.               | Land                  | Nil              | 2,38,81,786                    | 41,09,110          | 6,81,819           | -         | 2,86,72,715         | -                  | -                  | -                  | 2,86,72,715                    |
| 2.               | Live stock            | 15%              | 5,93,698                       | -                  | 1,50,500           | -         | 7,44,198            | 89,055             | 11,228             | 1,00,343           | 6,43,855                       |
| 3.               | Buildings             | 10%              | 11,18,46,309                   | 7,10,660           | 77,99,253          | -         | 12,03,56,222        | 1,12,55,700        | 3,89,963           | 1,16,45,663        | 10,87,10,559                   |
| 4.               | Furniture & Fittings  | 10%              | 74,13,533                      | 3,06,450           | 10,59,780          | -         | 87,79,763           | 7,72,005           | 52,990             | 8,24,995           | 79,54,768                      |
| 5.               | Computer and Software | 40%              | 30,96,353                      | 5,97,252           | 10,69,801          | -         | 47,63,406           | 14,77,439          | 2,13,960           | 16,91,399          | 30,72,007                      |
| 6.               | Motor vehicles        | 15%              | 85,11,075                      | -                  | 29,79,808          | -         | 1,14,90,883         | 12,76,661          | 2,23,486           | 15,00,147          | 99,90,736                      |
| 7.               | Equipments            | 15%              | 1,69,87,761                    | 10,78,899          | 19,01,714          | -         | 1,99,68,374         | 27,10,012          | 1,42,631           | 28,52,643          | 1,71,15,731                    |
| 8.               | Plant and Machinery   | 40%              | 13,57,638                      | 16,89,197          | 18,54,085          | -         | 49,00,920           | 12,18,734          | 3,70,818           | 15,89,552          | 33,11,368                      |
| <b>Total - A</b> |                       |                  | <b>17,36,88,153</b>            | <b>84,91,568</b>   | <b>1,74,96,760</b> | <b>-</b>  | <b>19,96,76,481</b> | <b>1,87,99,606</b> | <b>14,05,136</b>   | <b>2,02,04,742</b> | <b>17,94,71,739</b>            |
| Previous year    |                       |                  | 16,52,68,594                   | 1,40,45,083        | 1,37,07,336        | -         | 19,30,21,013        | 1,82,22,990        | 11,09,870          | 1,93,32,860        | 17,36,88,153                   |

#### B. Capital work-in-progress

| Sl. no.          | Particulars | Rate of Depn (%) | Opening as on 01.04.2025 | Additions          |                    | Capitalised (Put to use) | Total              | Depreciation       |                    |                    | Closing as at 31.03.2026 |
|------------------|-------------|------------------|--------------------------|--------------------|--------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------------|
|                  |             |                  |                          | More than 6 Months | Less than 6 Months |                          |                    | More than 6 Months | Less than 6 Months | Total depreciation |                          |
| 1                | Buildings   |                  | 1,24,99,500              | 30,84,418          | 91,72,214          | -                        | 2,47,56,132        | -                  | -                  | -                  | 2,47,56,132              |
| <b>Total - B</b> |             |                  | <b>1,24,99,500</b>       | <b>30,84,418</b>   | <b>91,72,214</b>   | <b>-</b>                 | <b>2,47,56,132</b> | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>2,47,56,132</b>       |
| Previous year    |             |                  | 1,26,23,155              | -                  | 25,33,280          | (26,56,935)              | 1,24,99,500        | -                  | -                  | -                  | 1,24,99,500              |



# SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Sl. No. | Particulars   | As at 31 March 2026 |                    | As at 31 March 2025  |                      |
|---------|---|---------------------|--------------------|----------------------|----------------------|
|         |   | Numbers of Units    | Book Value         | Numbers of Units     | Book Value           |
| 7       | <b>Current Investments</b><br>(valued at historical cost unless stated otherwise) |                     |                    |                      |                      |
| (a)     | Investments in mutual funds (quoted)  | 25,45,158           | 6,56,92,354        | 25,45,158            | 6,56,92,354          |
|         | <b>Total</b>  |                     | <b>6,56,92,354</b> |                      | <b>6,56,92,354</b>   |
|         | Aggregate value of quoted investments and market value thereof.                   |                     | 8,47,93,013        |                      | 8,71,73,746          |
| 8       | <b>Cash and cash equivalents</b>  |                     |                    |                      |                      |
| (a)     | Cash on hand  |                     |                    | -                    | -                    |
| (b)     | Current account   |                     |                    | -                    | -                    |
| (c)     | Saving accounts   |                     |                    | 37,60,400            | 30,92,437            |
| (d)     | Fixed Deposits  |                     |                    | 47,18,05,824         | 41,43,38,078         |
|         | <b>Total</b>  |                     |                    | <b>47,55,66,224</b>  | <b>41,74,30,515</b>  |
| 9       | <b>Short-term loans and advances (Unsecured)</b>                                  |                     |                    | <b>31 March 2026</b> | <b>31 March 2025</b> |
| (a)     | Rental advance  |                     |                    | 7,33,000             | 12,38,000            |
| (b)     | Electricity deposit   |                     |                    | 2,14,234             | 2,14,234             |
| (c)     | Gas deposit   |                     |                    | 22,550               | 22,550               |
| (d)     | Locker deposit  |                     |                    | 54,000               | 54,000               |
| (e)     | Petrol deposit  |                     |                    | 25,000               | 25,000               |
| (f)     | Telephone deposit   |                     |                    | 5,999                | 5,999                |
| (g)     | TDS receivable for the FY 2021-22   |                     |                    | 1,48,580             | 1,48,580             |
| (h)     | TDS receivable for the FY 2022-23   |                     |                    | 10,60,143            | 10,60,143            |
| (i)     | TDS receivable for the FY 2024-25   |                     |                    | -                    | 30,45,146            |
| (j)     | TDS receivable for the FY 2025-26   |                     |                    | 34,25,457            | -                    |
| (k)     | TDS - excess paid   |                     |                    | 1,45,977             | 1,01,565             |
| (l)     | Shoppeseva Goods and services LLP   |                     |                    | 31,76,944            | 17,65,421            |
|         | <b>Total</b>  |                     |                    | <b>90,11,884</b>     | <b>76,80,638</b>     |
| 10      | <b>Other current assets</b>   |                     |                    | <b>31 March 2026</b> | <b>31 March 2025</b> |
| (a)     | Interest accrued and due on deposits  |                     |                    | 21,20,156            | 11,09,936            |
| (b)     | Prepaid insurance   |                     |                    | 2,44,203             | 1,91,174             |
|         | <b>Total</b>  |                     |                    | <b>23,64,359</b>     | <b>13,01,110</b>     |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Particulars   | 31 March 2026      |                  |                    | 31 March 2025      |                  |                    |
|---|--------------------|------------------|--------------------|--------------------|------------------|--------------------|
|   | Unrestricted funds | Restricted funds | Total              | Unrestricted funds | Restricted funds | Total              |
| 11 Other income   |                    |                  |                    |                    |                  |                    |
| (a) Interest income                                     | 2,96,83,524        | -                | 2,96,83,524        | 2,45,91,696        | -                | 2,45,91,696        |
| (b) Dividend income                                     | 55,46,796          | -                | 55,46,796          | 55,46,796          | -                | 55,46,796          |
| (c) Miscellaneous Income                                | 19,08,080          | -                | 19,08,080          | 8,43,113           | -                | 8,43,113           |
| (d) Other non-operating income (Interest on Staff Loan) | 2,051              | -                | 2,051              | 274                | -                | 274                |
| <b>Total</b>  | <b>3,71,40,451</b> | <b>-</b>         | <b>3,71,40,451</b> | <b>3,09,81,879</b> | <b>-</b>         | <b>3,09,81,879</b> |
| 12 Educational Activities:                              |                    |                  |                    |                    |                  |                    |
| (a) Salaries and Allowances                             | 99,59,969          | 1,66,40,214      | 2,66,00,183        | 1,45,28,593        | 92,28,637        | 2,37,57,230        |
| (b) Higher Education Students                           | 60,035             | 19,54,453        | 20,14,488          | 3,58,684           | 30,73,322        | 34,32,006          |
| (c) Rent  | 3,11,160           | -                | 3,11,160           | 2,22,600           | -                | 2,22,600           |
| (d) Electricity Charges                                 | 1,43,209           | 29,100           | 1,72,309           | 97,290             | 47,968           | 1,45,258           |
| (e) Professional Fees                                   | 2,62,500           | -                | 2,62,500           | 3,75,000           | -                | 3,75,000           |
| (f) Software Development                                | 80,709             | 6,88,688         | 7,69,397           | 3,92,678           | -                | 3,92,678           |
| (g) Uniform Expenses                                    | -                  | 19,11,361        | 19,11,361          | -                  | 3,95,756         | 3,95,756           |
| (h) Miscellaneous Expenses                              | 26,681             | 2,04,658         | 2,31,339           | -                  | 72,649           | 72,649             |
| (i) Telephone, Mobile and Internet                      | 61,624             | 34,973           | 96,597             | 2,994              | 31,174           | 34,168             |
| (j) Sports and Games                                    | 5,994              | 22,068           | 28,062             | 23,000             | 76,605           | 99,605             |
| (k) Staff Welfare                                       | 10,38,413          | -                | 10,38,413          | 6,44,514           | 1,56,711         | 8,01,225           |
| (l) Provisions  | 8,709              | 1,23,985         | 1,32,694           | -                  | 1,34,750         | 1,34,750           |
| (m) Printing and Stationery                             | -                  | 2,53,846         | 2,53,846           | 3,70,146           | 7,52,174         | 11,22,320          |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Particulars  |  | 31 March 2026      |                    |                    | 31 March 2025      |                    |                    |
|--------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|              |  | Unrestricted funds | Restricted funds   | Total              | Unrestricted funds | Restricted funds   | Total              |
| (n)          | Postage and Courier Charges            | 27,999             | -                  | 27,999             | 12,500             | -                  | 12,500             |
| (o)          | Books and Periodicals                  | 1,42,535           | 10,120             | 1,52,655           | 14,994             | 4,64,629           | 4,79,623           |
| (p)          | Licence Fee, Taxes and Duties          | 5,83,070           | -                  | 5,83,070           | 67,113             | -                  | 67,113             |
| (q)          | Literary and Cultural                  | 5,23,702           | 1,40,291           | 6,63,993           | 6,02,717           | 5,89,878           | 11,92,595          |
| (r)          | Travelling Expenses                    | 5,40,425           | 11,97,097          | 17,37,522          | 1,55,302           | 8,78,109           | 10,33,411          |
| (s)          | Repairs and Maintenance - Building     | -                  | 25,56,236          | 25,56,236          | 18,306             | 19,34,543          | 19,52,849          |
| (t)          | Repairs and Maintenance - Equipments   | 2,38,226           | 6,75,470           | 9,13,696           | 2,12,142           | 17,165             | 2,29,307           |
| (u)          | Repairs and Maintenance - Vehicles     | 5,93,541           | -                  | 5,93,541           | 3,27,982           | -                  | 3,27,982           |
| (v)          | Repairs and Maintenance - Others       | 84,326             | 93,949             | 1,78,275           | 34,824             | 4,31,454           | 4,66,278           |
| (w)          | Network Management                     | -                  | -                  | -                  | -                  | 1,25,830           | 1,25,830           |
| (x)          | Software renewal                       | -                  | 4,999              | 4,999              | -                  | 55,935             | 55,935             |
| (y)          | Education Awareness - Short film - BNY | 1,81,375           | -                  | 1,81,375           | -                  | -                  | -                  |
| (z)          | Training Expenses                      | 26,000             | 3,68,580           | 3,94,580           | -                  | -                  | -                  |
| (aa)         | Toy Library                            | 1,65,661           | -                  | 1,65,661           | -                  | -                  | -                  |
| <b>Total</b> |  | <b>1,50,65,863</b> | <b>2,69,10,088</b> | <b>4,19,75,951</b> | <b>1,84,61,379</b> | <b>1,84,67,289</b> | <b>3,69,28,668</b> |
| <b>13</b>    | <b>Community College Activities</b>    |                    |                    |                    |                    |                    |                    |
| (a)          | Salaries and Allowances                | -                  | 33,84,627          | 33,84,627          | -                  | 33,02,451          | 33,02,451          |
| (b)          | Rent                                   | -                  | 5,28,310           | 5,28,310           | -                  | 3,58,600           | 3,58,600           |
| (c)          | Lease Charges                          | -                  | 5,000              | 5,000              | -                  | -                  | -                  |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Particulars                                | 31 March 2026      |                  |                  | 31 March 2025      |                  |                  |
|--|--------------------|------------------|------------------|--------------------|------------------|------------------|
|  | Unrestricted funds | Restricted funds | Total            | Unrestricted funds | Restricted funds | Total            |
| (d) Electricity Charges                    | -                  | 2,16,279         | 2,16,279         | -                  | 1,46,865         | 1,46,865         |
| (e) Consumables                            | -                  | 31,524           | 31,524           | -                  | 15,472           | 15,472           |
| (f) Telephone, Mobile and Internet         | -                  | 26,419           | 26,419           | -                  | 11,641           | 11,641           |
| (g) Printing and Stationery                | -                  | 26,749           | 26,749           | -                  | 14,494           | 14,494           |
| (h) Staff Welfare                          | -                  | 45,150           | 45,150           | -                  | 81,131           | 81,131           |
| (i) Literary and Cultural                  | -                  | 7,133            | 7,133            | -                  | 1,585            | 1,585            |
| (j) Miscellaneous Expenses                 | -                  | 1,83,641         | 1,83,641         | -                  | 1,61,073         | 1,61,073         |
| (k) Repair and Maintenance - Building      | -                  | 18,299           | 18,299           | -                  | 10,22,079        | 10,22,079        |
| (l) Repair and Maintenance - Equipments    | -                  | 45,430           | 45,430           | -                  | -                | -                |
| (m) Travelling Expenses                    | -                  | 70,261           | 70,261           | -                  | 80,153           | 80,153           |
| (n) Licence Fee, Taxes and Duties          | -                  | 1,13,635         | 1,13,635         | -                  | 20,425           | 20,425           |
| <b>Total</b>                               | -                  | <b>47,02,457</b> | <b>47,02,457</b> | -                  | <b>52,15,969</b> | <b>52,15,969</b> |
| <b>14 Integrated Children Home</b>         |                    |                  |                  |                    |                  |                  |
| (a) Salaries and Allowances                | -                  | -                | -                | -                  | 6,88,000         | 6,88,000         |
| (b) Bedding                                | -                  | -                | -                | -                  | 700              | 700              |
| (c) Building / Rent / Maintenance          | -                  | -                | -                | -                  | 90,404           | 90,404           |
| (d) Contingencies Expenses                 | -                  | -                | -                | -                  | 7,230            | 7,230            |
| (e) Children Maintenance - Living Expenses | -                  | -                | -                | -                  | 74,004           | 74,004           |
| (f) Transportation Charges                 | -                  | -                | -                | -                  | 26,543           | 26,543           |
| (g) Miscellaneous Expenses                 | -                  | -                | -                | -                  | 6,839            | 6,839            |
| <b>Total</b>                               | -                  | -                | -                | -                  | <b>8,93,720</b>  | <b>8,93,720</b>  |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Particulars  | 31 March 2026      |                  |                  | 31 March 2025      |                    |                    |
|--|--------------------|------------------|------------------|--------------------|--------------------|--------------------|
|  | Unrestricted funds | Restricted funds | Total            | Unrestricted funds | Restricted funds   | Total              |
| <b>15 Integrated Old Age Home</b>                      |                    |                  |                  |                    |                    |                    |
| (a) Salaries and Allowances                            | -                  | -                | -                | -                  | 1,68,000           | 1,68,000           |
| (b) Health Care Expenses                               | -                  | -                | -                | -                  | 1,24,436           | 1,24,436           |
| (c) Building Maintenance                               | -                  | -                | -                | -                  | 34,679             | 34,679             |
| (d) Recreation Expenses                                | -                  | -                | -                | -                  | 8,826              | 8,826              |
| (e) Miscellaneous Expenses                             | -                  | -                | -                | -                  | 18,386             | 18,386             |
| <b>Total</b>   | -                  | -                | -                | -                  | <b>3,54,327</b>    | <b>3,54,327</b>    |
| <b>16 Children'S Home Grant - 50 Boys and 50 Girls</b> |                    |                  |                  |                    |                    |                    |
| (a) Salaries and Allowances                            | -                  | 51,74,188        | 51,74,188        | -                  | 51,67,412          | 51,67,412          |
| (b) Maintenance  | -                  | 27,15,782        | 27,15,782        | -                  | 31,67,272          | 31,67,272          |
| (c) Bedding  | -                  | 83,075           | 83,075           | -                  | 89,969             | 89,969             |
| (d) Administrative Expenses                            | -                  | 16,21,635        | 16,21,635        | -                  | 20,00,000          | 20,00,000          |
| <b>Total</b>   | -                  | <b>95,94,680</b> | <b>95,94,680</b> | -                  | <b>1,04,24,653</b> | <b>1,04,24,653</b> |
| <b>17 Government Grant - Non Recurring</b>             |                    |                  |                  |                    |                    |                    |
| (a) Government Grant Non Recurring 2025                | -                  | 75,644           | 75,644           | -                  | -                  | -                  |
| (b) Government Grant Non Recurring 2026                | -                  | 20,21,340        | 20,21,340        | -                  | -                  | -                  |
| <b>Total</b>   | -                  | <b>20,96,984</b> | <b>20,96,984</b> | -                  | -                  | -                  |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Particulars |                                       | 31 March 2026      |                  |                  | 31 March 2025      |                  |                  |
|-------------|---------------------------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|
|             |                                       | Unrestricted funds | Restricted funds | Total            | Unrestricted funds | Restricted funds | Total            |
| <b>18</b>   | <b>Old Age Home Grant - Thanjavur</b> |                    |                  |                  |                    |                  |                  |
| (a)         | Salaries and Allowances               | -                  | 43,800           | 43,800           | -                  | 43,800           | 43,800           |
| (b)         | Provisions and Vegetables             | -                  | 2,25,156         | 2,25,156         | -                  | 5,76,000         | 5,76,000         |
| (c)         | Health and Hygiene                    | -                  | 6,627            | 6,627            | -                  | 6,000            | 6,000            |
| (d)         | Magazines and Newspaper               | -                  | 1,500            | 1,500            | -                  | 3,000            | 3,000            |
| (e)         | Medicines, Instruments etc            | -                  | 15,553           | 15,553           | -                  | 30,000           | 30,000           |
| (f)         | Miscellaneous Expenses                | -                  | 11,864           | 11,864           | -                  | 7,200            | 7,200            |
|             | <b>Total</b>                          | -                  | <b>3,04,500</b>  | <b>3,04,500</b>  | -                  | <b>6,66,000</b>  | <b>6,66,000</b>  |
| <b>19</b>   | <b>Children's Home Activities</b>     |                    |                  |                  |                    |                  |                  |
| (a)         | Salaries and Allowances               | -                  | 11,67,560        | 11,67,560        | -                  | 12,06,402        | 12,06,402        |
| (b)         | Electricity Charges                   | -                  | 1,09,247         | 1,09,247         | -                  | -                | -                |
| (c)         | Provisions and Vegetables             | -                  | 28,32,413        | 28,32,413        | -                  | 25,85,421        | 25,85,421        |
| (d)         | Health and Hygiene                    | -                  | 4,145            | 4,145            | -                  | 1,10,397         | 1,10,397         |
| (e)         | Printing and Stationery               | -                  | 485              | 485              | -                  | -                | -                |
| (f)         | Repair & Maintenance - Building       | -                  | 33,815           | 33,815           | -                  | -                | -                |
| (g)         | Repair and Maintenance - Equipments   | -                  | 26,590           | 26,590           | -                  | 2,03,585         | 2,03,585         |
| (h)         | Repair and Maintenance - Others       | -                  | 1,05,668         | 1,05,668         | -                  | -                | -                |
| (i)         | Travelling Expenses                   | -                  | 2,18,327         | 2,18,327         | -                  | -                | -                |
|             | <b>Total</b>                          | -                  | <b>44,98,250</b> | <b>44,98,250</b> | -                  | <b>41,05,805</b> | <b>41,05,805</b> |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Particulars                              | 31 March 2026      |                  |                  | 31 March 2025      |                  |                  |
|--|--------------------|------------------|------------------|--------------------|------------------|------------------|
|  | Unrestricted funds | Restricted funds | Total            | Unrestricted funds | Restricted funds | Total            |
| <b>20</b> Old Age Home Activities        |                    |                  |                  |                    |                  |                  |
| (a) Salaries and Allowances              | -                  | 31,40,278        | 31,40,278        | -                  | 26,84,830        | 26,84,830        |
| (b) Electricity Charges                  | -                  | 3,26,081         | 3,26,081         | -                  | 1,66,278         | 1,66,278         |
| (c) Provisions and Vegetables            | -                  | 9,43,225         | 9,43,225         | -                  | 7,39,425         | 7,39,425         |
| (d) Health and Hygiene                   | -                  | 1,11,853         | 1,11,853         | -                  | 1,25,735         | 1,25,735         |
| (e) Funeral Expenses                     | -                  | 8,500            | 8,500            | -                  | 54,900           | 54,900           |
| (f) Monthly Outing                       | -                  | 1,88,452         | 1,88,452         | -                  | 1,56,860         | 1,56,860         |
| (g) Licence Fee, Taxes and Duties        | -                  | 59,842           | 59,842           | -                  | 32,700           | 32,700           |
| (h) Printing and Stationery              | -                  | 20,264           | 20,264           | -                  | 10,995           | 10,995           |
| (i) Telephone, Mobile and Internet       | -                  | 50,714           | 50,714           | -                  | 5,793            | 5,793            |
| (j) Repairs and Maintenance - Building   | -                  | 18,55,339        | 18,55,339        | -                  | -                | -                |
| (k) Repairs and Maintenance - Equipments | -                  | 830              | 830              | -                  | 4,550            | 4,550            |
| (l) Repairs and Maintenance - Vehicles   | -                  | 1,35,594         | 1,35,594         | -                  | 1,16,064         | 1,16,064         |
| (m) Repairs and Maintenance - Others     | -                  | 1,39,572         | 1,39,572         | -                  | 16,940           | 16,940           |
| (n) Travelling Expenses                  | -                  | 2,16,841         | 2,16,841         | -                  | 1,47,864         | 1,47,864         |
| (o) Literary and Cultural                | -                  | 3,690            | 3,690            | -                  | 3,380            | 3,380            |
| <b>Total</b>                             | <b>-</b>           | <b>72,01,075</b> | <b>72,01,075</b> | <b>-</b>           | <b>42,66,314</b> | <b>42,66,314</b> |
| <b>21</b> Medical Centre Expenses        |                    |                  |                  |                    |                  |                  |
| (a) Salaries and Allowances              | -                  | 65,04,675        | 65,04,675        | -                  | 71,64,019        | 71,64,019        |
| (b) Electricity Charges                  | -                  | 23,680           | 23,680           | -                  | 21,849           | 21,849           |
| (c) Medicines, Instruments etc           | -                  | 3,59,745         | 3,59,745         | -                  | 47,36,490        | 47,36,490        |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Particulars   | 31 March 2026      |                  |                  | 31 March 2025      |                    |                    |
|---|--------------------|------------------|------------------|--------------------|--------------------|--------------------|
|   | Unrestricted funds | Restricted funds | Total            | Unrestricted funds | Restricted funds   | Total              |
| (d) Flood Relief  | -                  | -                | -                | -                  | 3,26,896           | 3,26,896           |
| (e) Provisions and Vegetables                               | -                  | 4,662            | 4,662            | -                  | -                  | -                  |
| (f) Printing and Stationery                                 | -                  | 413              | 413              | -                  | 38,622             | 38,622             |
| (g) Telephone, Mobile and Internet                          | -                  | 7,803            | 7,803            | -                  | 11,708             | 11,708             |
| (h) Staff Welfare   | -                  | 1,759            | 1,759            | -                  | 24,589             | 24,589             |
| (i) Repairs and Maintenance - Building                      | -                  | 64,161           | 64,161           | -                  | -                  | -                  |
| (j) Repairs and Maintenance - Equipments                    | -                  | 449              | 449              | -                  | 11,720             | 11,720             |
| (k) Repairs and Maintenance - Electrical and Plumbing Items | -                  | 7,137            | 7,137            | -                  | 6,525              | 6,525              |
| (l) Repairs and Maintenance - Vehicles                      | -                  | 15,900           | 15,900           | -                  | -                  | -                  |
| (m) Repair and Maintenance - Others                         | -                  | 20,517           | 20,517           | -                  | 46,026             | 46,026             |
| (n) Bio Medical Waste Disposal Expenses                     | -                  | 62,922           | 62,922           | -                  | -                  | -                  |
| (o) Licence Fee, Taxes and Duties                           | -                  | 16,190           | 16,190           | -                  | 250                | 250                |
| (p) Travelling Expenses                                     | -                  | 39,965           | 39,965           | -                  | 1,11,309           | 1,11,309           |
| <b>Total</b>  | -                  | <b>71,29,978</b> | <b>71,29,978</b> | -                  | <b>1,25,00,003</b> | <b>1,25,00,003</b> |
| <b>22 Agricultural Activities</b>                           |                    |                  |                  |                    |                    |                    |
| (a) Salaries and Allowances                                 | -                  | 3,13,865         | 3,13,865         | -                  | 7,84,991           | 7,84,991           |
| (b) Purchase of Seed  | -                  | 33,408           | 33,408           | -                  | 17,809             | 17,809             |
| (c) Electricity Charges                                     | -                  | 17,389           | 17,389           | -                  | 5,036              | 5,036              |
| (d) Travelling Expenses                                     | -                  | -                | -                | -                  | 1,210              | 1,210              |
| (e) Repairs and Maintenance - Equipments                    | -                  | 26,566           | 26,566           | -                  | -                  | -                  |
| <b>Total</b>  | -                  | <b>3,91,228</b>  | <b>3,91,228</b>  | -                  | <b>8,09,046</b>    | <b>8,09,046</b>    |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Particulars |  | 31 March 2026      |                  |                  | 31 March 2025      |                  |                  |
|-------------|--|--------------------|------------------|------------------|--------------------|------------------|------------------|
|             |  | Unrestricted funds | Restricted funds | Total            | Unrestricted funds | Restricted funds | Total            |
| <b>23</b>   | <b>Gaushala Activities</b>   |                    |                  |                  |                    |                  |                  |
| (a)         | Salaries and Allowances  | -                  | 16,34,843        | 16,34,843        | -                  | 15,76,304        | 15,76,304        |
| (b)         | Cattle Feed  | -                  | 15,12,470        | 15,12,470        | -                  | 17,18,036        | 17,18,036        |
| (c)         | Medical Expenses   | -                  | 18,176           | 18,176           | -                  | 9,230            | 9,230            |
| (d)         | Gau - Pooja Expenses   | -                  | 31,550           | 31,550           | -                  | 7,583            | 7,583            |
| (e)         | Licence Fee, Taxes and Duties                                      | -                  | 12,548           | 12,548           | -                  | -                | -                |
| (f)         | Repair and Maintenance - Others                                    | -                  | 21,671           | 21,671           | -                  | 37,292           | 37,292           |
|             | <b>Total</b>   | -                  | <b>32,31,258</b> | <b>32,31,258</b> | -                  | <b>33,48,445</b> | <b>33,48,445</b> |
| <b>24</b>   | <b>Rural Development Activities</b>                                |                    |                  |                  |                    |                  |                  |
| (a)         | Expenses on Students - Job skill development and Employment - AFEC | -                  | 36,95,132        | 36,95,132        | -                  | 29,62,376        | 29,62,376        |
| (b)         | Expenses on Elderly Care & Child Education - Give2Asia             | -                  | -                | -                | -                  | 6,56,638         | 6,56,638         |
| (c)         | Expenses on Rural Skill Development - GKF                          | -                  | 15,53,469        | 15,53,469        | -                  | 13,40,804        | 13,40,804        |
| (d)         | Expenses on Tuition Centre Urupakkam - GKF                         | -                  | 1,19,702         | 1,19,702         | -                  | 79,859           | 79,859           |
| (e)         | Expenses on Homes & Gaushala Upgrade                               | -                  | 2,88,183         | 2,88,183         | -                  | -                | -                |
| (f)         | Expenses on Organic Farming  | -                  | 7,58,091         | 7,58,091         | -                  | -                | -                |
| (g)         | Expenses on Seed ball making-Dell                                  | -                  | 91,474           | 91,474           | -                  | -                | -                |
|             | <b>Total</b>   | -                  | <b>65,06,051</b> | <b>65,06,051</b> | -                  | <b>50,39,677</b> | <b>50,39,677</b> |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Particulars |                                       | 31 March 2026      |                  |             | 31 March 2025      |                  |             |
|-------------|---------------------------------------|--------------------|------------------|-------------|--------------------|------------------|-------------|
|             |                                       | Unrestricted funds | Restricted funds | Total       | Unrestricted funds | Restricted funds | Total       |
| <b>25</b>   | <b>CSR Projects</b>                   |                    |                  |             |                    |                  |             |
| (a)         | Expenses on CSR Projects for the year | -                  | 9,34,00,638      | 9,34,00,638 | -                  | 8,34,51,671      | 8,34,51,671 |
|             | Total                                 | -                  | 9,34,00,638      | 9,34,00,638 | -                  | 8,34,51,671      | 8,34,51,671 |
| <b>26</b>   | <b>Donor Relations Activities</b>     |                    |                  |             |                    |                  |             |
| (a)         | Salaries and Allowances               | 30,55,459          | -                | 30,55,459   | 25,60,018          | -                | 25,60,018   |
| (b)         | Fund Raising Expenses                 | 8,53,871           | -                | 8,53,871    | 2,67,401           | -                | 2,67,401    |
| (c)         | Staff Welfare                         | 11,025             | -                | 11,025      | 5,523              | -                | 5,523       |
| (d)         | Office Rent                           | 2,16,000           | -                | 2,16,000    | 2,59,500           | -                | 2,59,500    |
| (e)         | Printing and Stationery               | 4,451              | -                | 4,451       | 38,629             | -                | 38,629      |
| (f)         | Telephone, Mobile and Internet        | 28,023             | -                | 28,023      | 3,223              | -                | 3,223       |
| (g)         | Postage and Courier Charges           | 1,109              | -                | 1,109       | 1,437              | -                | 1,437       |
| (h)         | Travelling Expenses                   | 30,466             | -                | 30,466      | 10,578             | -                | 10,578      |
| (i)         | Licence Fee, Taxes and Duties         | -                  | -                | -           | 2,033              | -                | 2,033       |
| (j)         | Repairs and Maintenance - Building    | -                  | -                | -           | 520                | -                | 520         |
| (k)         | Repairs and Maintenance - Equipments  | 2,924              | -                | 2,924       | 493                | -                | 493         |
| (l)         | Repairs and Maintenance - Vehicles    | -                  | -                | -           | 1,279              | -                | 1,279       |
|             | Total                                 | 42,03,328          | -                | 42,03,328   | 31,50,634          | -                | 31,50,634   |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Particulars  | 31 March 2026      |                  |           | 31 March 2025      |                  |           |
|--|--------------------|------------------|-----------|--------------------|------------------|-----------|
|  | Unrestricted funds | Restricted funds | Total     | Unrestricted funds | Restricted funds | Total     |
| <b>27 Administrative Expenses</b>                    |                    |                  |           |                    |                  |           |
| (a) Salaries and Allowances                          | 24,53,871          | 9,48,097         | 34,01,968 | 33,83,158          | -                | 33,83,158 |
| (b) Staff Welfare                                    | 2,05,489           | 1,11,414         | 3,16,903  | 1,48,388           | -                | 1,48,388  |
| (c) Professional Charges                             | 42,000             | -                | 42,000    | 42,000             | -                | 42,000    |
| (d) Electricity Charges                              | 1,68,915           | -                | 1,68,915  | 1,72,537           | -                | 1,72,537  |
| (e) Bank Charges                                     | 93,517             | -                | 93,517    | 2,03,085           | -                | 2,03,085  |
| (f) Legal Charges                                    | -                  | -                | -         | 99,244             | -                | 99,244    |
| (g) Printing and Stationery                          | 34,095             | -                | 34,095    | 4,828              | -                | 4,828     |
| (h) Postage and Courier Charges                      | 685                | -                | 685       | 301                | -                | 301       |
| (i) Audit Fees                                       | 2,49,651           | -                | 2,49,651  | 1,64,820           | -                | 1,64,820  |
| (j) Telephone, Mobile and Internet                   | 18,342             | -                | 18,342    | 2,937              | -                | 2,937     |
| (k) Locker Rent                                      | 21,183             | -                | 21,183    | 21,821             | -                | 21,821    |
| (l) Literary and Cultural                            | 2,619              | -                | 2,619     | 670                | -                | 670       |
| (m) Travelling Expenses                              | 50,779             | -                | 50,779    | 21,988             | -                | 21,988    |
| (n) Repairs and Maintenance - Building               | -                  | -                | -         | 27,814             | -                | 27,814    |
| (o) Repairs and Maintenance - Computers and Printers | 5,000              | -                | 5,000     | 1,900              | -                | 1,900     |



## SEVALAYA

Notes forming part of the Financial Statements for the year ended 31<sup>st</sup> March, 2026

(Amount in Rs.)

| Particulars                                     | 31 March 2026      |                     |                     | 31 March 2025      |                     |                     |
|---|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
|   | Unrestricted funds | Restricted funds    | Total               | Unrestricted funds | Restricted funds    | Total               |
| (p) Repairs and Maintenance - Equipments        | 3,500              | -                   | 3,500               | -                  | -                   | -                   |
| (q) Repairs and Maintenance - Others            | 27,009             | -                   | 27,009              | -                  | -                   | -                   |
| (r) Licence Fee, Taxes and Duties               | 54,243             | -                   | 54,243              | 78,063             | -                   | 78,063              |
| (s) Miscellaneous Expenses                      | -                  | -                   | -                   | 1,180              | -                   | 1,180               |
| (t) Staff Training                              | 14,924             | -                   | 14,924              | -                  | -                   | -                   |
| <b>Total</b>                                    | <b>34,45,822</b>   | <b>10,59,511</b>    | <b>45,05,333</b>    | <b>43,74,734</b>   | <b>-</b>            | <b>43,74,734</b>    |
| <b>28 Depreciation and amortization expense</b> |                    |                     |                     |                    |                     |                     |
| (a) Depreciation and amortization expense       | 2,02,04,742        | -                   | 2,02,04,742         | 1,93,32,860        | -                   | 1,93,32,860         |
| <b>Total</b>                                    | <b>2,02,04,742</b> | <b>-</b>            | <b>2,02,04,742</b>  | <b>1,93,32,860</b> | <b>-</b>            | <b>1,93,32,860</b>  |
| <b>Total Expenditure</b>                        | <b>4,29,19,755</b> | <b>16,70,26,698</b> | <b>20,99,46,453</b> | <b>4,53,19,607</b> | <b>14,95,42,919</b> | <b>19,48,62,526</b> |



## SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

### STATEMENT OF RECIEPTS & PAYMENTS FOR THE YEAR ENDED MARCH 31, 2026

| Particulars                                | For the year ended<br>March 31, 2026 |                     | For the year ended<br>March 31, 2025 |                     |
|--|--------------------------------------|---------------------|--------------------------------------|---------------------|
|  | (Rs.)                                | (Rs.)               | (Rs.)                                | (Rs.)               |
| <b><u>Receipts:</u></b>                    |                                      |                     |                                      |                     |
| <b><u>Opening Balance:</u></b>             |                                      |                     |                                      |                     |
| - Cash                                     | -                                    |                     | 1,175                                |                     |
| - In Savings / Current Accounts with Banks | 30,92,437                            | 30,92,437           | 44,72,670                            | 44,73,845           |
| <b><u>Investment:</u></b>                  |                                      |                     |                                      |                     |
| Fixed Deposit Matured                      | 15,36,70,126                         |                     | 13,28,10,458                         |                     |
| Mutual Funds                               | -                                    | 15,36,70,126        | -                                    | 13,28,10,458        |
| <b><u>Contributions Received:</u></b>      |                                      |                     |                                      |                     |
| Corpus Fund                                | 4,51,000                             |                     | 69,20,500                            |                     |
| Capital Fund                               | 2,07,23,720                          |                     | 1,36,43,308                          |                     |
| Endowment Fund                             | 58,24,396                            |                     | 1,67,05,888                          |                     |
| Chellammal Bharathi Learning Centre Fund   | -                                    | 2,69,99,116         | 2,65,000                             | 3,75,34,696         |
| <b><u>Income:</u></b>                      |                                      |                     |                                      |                     |
| Donations                                  | 19,88,15,559                         |                     | 18,99,69,351                         |                     |
| Grant from Govt.                           | 1,20,49,165                          |                     | 1,04,63,457                          |                     |
| Interests and Dividends                    | 3,21,07,403                          |                     | 2,81,25,196                          |                     |
| Other Income                               | 8,17,423                             | 24,37,89,551        | 8,30,065                             | 22,93,88,069        |
| <b><u>Current Assets:</u></b>              |                                      |                     |                                      |                     |
| Interest Accrued on Fixed Deposit          | 10,73,820                            |                     | 7,32,329                             |                     |
| Income tax refund                          | 30,80,070                            |                     | 43,57,245                            |                     |
| Advance / Deposit - recovery               | 5,98,983                             | 47,52,873           | 5,18,580                             | 56,08,154           |
| <b>Total Receipts</b>                      |                                      | <b>43,23,04,103</b> |                                      | <b>40,98,15,222</b> |
| <b><u>Payments:</u></b>                    |                                      |                     |                                      |                     |
| <b><u>Investment:</u></b>                  |                                      |                     |                                      |                     |
| Fixed Deposit                              | 21,04,00,000                         |                     | 19,92,25,258                         |                     |
| Mutual Funds                               | -                                    | 21,04,00,000        | -                                    | 19,92,25,258        |



## SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

### STATEMENT OF RECIEPTS & PAYMENTS FOR THE YEAR ENDED MARCH 31, 2026

| Particulars   | For the year ended<br>March 31, 2026 |                     | For the year ended<br>March 31, 2025 |                     |
|---|--------------------------------------|---------------------|--------------------------------------|---------------------|
|   | (Rs.)                                | (Rs.)               | (Rs.)                                | (Rs.)               |
| <b><u>Expenditure on Charitable Activities:</u></b> |                                      |                     |                                      |                     |
| Educational Activities                              | 4,13,50,972                          |                     | 3,93,79,248                          |                     |
| Community College Activities                        | 47,02,457                            |                     | 52,15,969                            |                     |
| Integrated Children Home                            | -                                    |                     | 8,93,720                             |                     |
| Integrated Old Age Home                             | -                                    |                     | 3,54,327                             |                     |
| Children's Home Grant - 50 Boys and 50 Girls        | 95,94,680                            |                     | 1,04,24,653                          |                     |
| Government Grant Non Recurring                      | 20,96,984                            |                     | -                                    |                     |
| Old Age Home Grant - Thanjavur                      | 3,04,500                             |                     | 6,66,000                             |                     |
| Children's Home Activities                          | 44,98,250                            |                     | 41,05,805                            |                     |
| Old Age Home Activities                             | 72,01,075                            |                     | 42,66,314                            |                     |
| Medical Centre and Mobile Medical Van Expenses      | 71,29,978                            |                     | 1,25,00,003                          |                     |
| Agricultural Activities                             | 3,91,229                             |                     | 8,09,046                             |                     |
| Gaushala Activities                                 | 32,31,258                            |                     | 33,48,445                            |                     |
| Rural Development Activities                        | 65,06,051                            |                     | 50,39,677                            |                     |
| CSR Projects  | 9,34,00,638                          | 18,04,08,072        | 8,34,51,671                          | 17,04,54,879        |
| <b><u>Administrative Expenses:</u></b>              |                                      |                     |                                      |                     |
| Donor Relations Activities                          | 42,03,328                            |                     | 31,50,634                            |                     |
| Administrative Expenses                             | 45,05,332                            |                     | 43,74,734                            |                     |
| Employee Group Gratuity                             | 6,76,147                             | 93,84,807           | 4,99,925                             | 80,25,293           |
| Fixed Assets Purchased                              |                                      | 2,73,37,934         |                                      | 2,74,15,064         |
| Current Assets                                      |                                      | 10,12,890           |                                      | 16,02,290           |
| <b><u>Closing Balance:</u></b>                      |                                      |                     |                                      |                     |
| - Cash  | -                                    |                     | -                                    |                     |
| - In Savings / Current Accounts with Banks          | 37,60,400                            | 37,60,400           | 30,92,437                            | 30,92,437           |
| <b>Total Payments</b>                               |                                      | <b>43,23,04,103</b> |                                      | <b>40,98,15,222</b> |

As per our report of even date attached

For Sevalaya

  
V. Muralidharan  
Managing Trustee



For Menon & Pai  
Chartered Accountants  
Firm Regn No. 0080255



  
Kiran R  
Partner

Mem. No. 225616

Chennai, 27<sup>th</sup> June 2026

UDIN: 26225616TQNX16284