

SEVALAYA

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

FOREIGN CONTRIBUTION ACCOUNT**BALANCE SHEET AS AT 31st MARCH 2026**

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	2,34,64,234	1,24,02,241
(b)	Restricted Funds	3	14,83,11,494	12,08,09,929
			17,17,75,728	13,32,12,170
2	Current liabilities			
(a)	Trade payables	4	1,55,070	3,82,353
(b)	Other current liabilities	5	6,34,641	2,70,236
			7,89,711	6,52,589
	Total		17,25,65,439	13,38,64,759
II	Application of Funds			
1	Non-current assets			
(a)	Fixed assets			
(i)	- Tangible assets	6 A	5,76,79,393	6,17,46,779
(ii)	- Capital work in progress	6 B	1,10,97,860	25,33,280
			6,87,77,253	6,42,80,059
2	Current assets			
(a)	Current investments	7	-	-
(b)	Cash and cash equivalents	8	10,15,53,961	6,87,22,241
(c)	Short-term loans and advances	9	7,48,681	5,05,880
(d)	Other current assets	10	14,85,544	3,56,579
			10,37,88,186	6,95,84,700
	Total		17,25,65,439	13,38,64,759

Notes forming part of the Financial Statements

1 - 28

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, 27th June 2026

UDIN: 26225616TQNXXI6284

SEVALAYA

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

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026			31 March 2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations:							
(i)	- Corporate		-	38,22,535	38,22,535	-	84,72,001	84,72,001
(ii)	- Fund Raising Agencies		-	1,26,09,750	1,26,09,750	-	2,98,40,882	2,98,40,882
(iii)	- Funding Agencies		-	1,81,63,060	1,81,63,060	-	51,49,548	51,49,548
(iv)	- Individuals		35,25,494	43,66,370	78,91,864	9,242	32,08,612	32,17,854
(v)	- Institutions		-	-	-	-	41,230	41,230
(b)	Grants from Government department		-	-	-	-	-	-
II	Other Income	11	50,79,406	-	50,79,406	34,05,635	-	34,05,635
III	Total Income (I+II)		86,04,900	3,89,61,715	4,75,66,615	34,14,877	4,67,12,273	5,01,27,150
IV	Expenditure on Charitable Activities:							
(a)	Educational Activities	12	-	1,28,23,840	1,28,23,840	-	1,34,03,320	1,34,03,320
(b)	Community College Activities	13	-	12,29,959	12,29,959	-	17,19,970	17,19,970
(c)	Integrated Children Home	14	-	-	-	-	-	-
(d)	Integrated Old Age Home	15	-	-	-	-	-	-
(e)	Children's Home Grant - 50 Boys and 50 Girls	16	-	-	-	-	-	-
(f)	Government Grant - Non Recurring	17	-	-	-	-	-	-
(g)	Old Age Home Grant - Thanjavur	18	-	-	-	-	-	-
(h)	Children's Home Activities	19	-	46,333	46,333	-	3,38,410	3,38,410
(i)	Old Age Home Activities	20	-	20,878	20,878	-	3,00,944	3,00,944
(j)	Medical Centre Expenses	21	-	40,07,220	40,07,220	-	21,90,313	21,90,313
(k)	Agricultural Activities	22	-	17,164	17,164	-	2,29,410	2,29,410
(l)	Gaushala Activities	23	-	31,91,010	31,91,010	-	31,38,604	31,38,604
(m)	Rural Development Activities	24	-	56,56,486	56,56,486	-	50,39,677	50,39,677
(n)	CSR Projects	25	-	13,75,000	13,75,000	-	-	-
V	Administrative Expenses:							
(o)	Donor Relations Activities	26	-	-	-	-	-	-
(p)	Administrative Expenses	27	-	10,59,511	10,59,511	2,92,908	-	2,92,908
(q)	Depreciation and amortization expense	28	70,77,220	-	70,77,220	69,91,300	-	69,91,300
VI	Total expenditure (IV+V)		70,77,220	2,94,27,401	3,65,04,621	72,84,208	2,63,60,648	3,36,44,856
VII	Excess of Income over Expenditure for the year (III- VI)		15,27,680	95,34,314	1,10,61,994	(38,69,331)	2,03,51,625	1,64,82,294

Notes forming part of the Financial Statements 1 - 28

As per our report of even date attached

For Sevalaya

V. Muralidharan
Managing Trustee

Chennai, 27th June 2026



For Menon & Pai
Chartered Accountants
Firm Regn No. 0080255

Kiran R
Partner

Mem. No. 225616

UDIN: 26225616TQNX16284

SEVALAYA

FOREIGN CONTRIBUTION ACCOUNT

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

FOREIGN CONTRIBUTION ACCOUNT

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

FOREIGN CONTRIBUTION ACCOUNT

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

3. NPOs Funds

As at 31 st March 2026					
(Amount in Rs.)					
	Particulars	As at 1 st April 2025 (Opening Balance)	Funds transferred / received during the year	Funds Utilised during the year	As at 31 st March 2026 (Closing Balance)
(A)	Unrestricted Funds				
(i)	General Funds	1,24,02,241	1,10,61,993	-	2,34,64,234
	Total - (A)	1,24,02,241	1,10,61,993	-	2,34,64,234
(B)	Restricted Funds				
(i)	Corpus Funds	1,88,33,748	-	-	1,88,33,748
(ii)	Capital funds	7,60,80,146	1,37,35,736	(67,16,775)	8,30,99,107
(iii)	Project funds	78,83,772	1,88,70,627	(3,49,82,538)	(82,28,139)
(iv)	Endowment Fund	1,79,87,624	24,54,796	-	2,04,42,420
(v)	University Fund	-	-	-	-
(vi)	Chellamal Bharathi Learning Centre Fund	24,639	-	-	24,639
	Total - (B)	12,08,09,929	3,50,61,159	(4,16,99,313)	11,41,71,775
	Total (A+B)	13,32,12,170	4,61,23,152	(4,16,99,313)	13,76,36,009
As at 31 st March 2025					
(Amount in Rs.)					
	Particulars	As at 1 st April 2024 (Opening Balance)	Funds transferred / received during the year	Funds Utilised during the year	As at 31 st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
(i)	General Funds	(40,80,054)	1,64,82,295	-	1,24,02,241
	Total - (A)	(40,80,054)	1,64,82,295	-	1,24,02,241
(B)	Restricted Funds				
(i)	Corpus Funds	1,88,33,748	-	-	1,88,33,748
(ii)	Capital funds	6,26,03,307	1,34,76,839	-	7,60,80,146
(iii)	Project funds	82,13,477	68,10,453	(3,42,99,387)	(1,92,75,457)
(iv)	Endowment Fund	1,62,37,490	17,50,134	-	1,79,87,624
(v)	University Fund	-	-	-	-
(vi)	Chellamal Bharathi Learning Centre Fund	24,639	-	-	24,639
	Total - (B)	10,59,12,661	2,20,37,426	(3,42,99,387)	9,36,50,700
	Total (A+B)	10,18,32,607	3,85,19,721	(3,42,99,387)	10,60,52,941



SEVALAYA

FOREIGN CONTRIBUTION ACCOUNT

Notes forming part of the Financial Statements for the year ended 31st 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	1,55,070	3,82,353
	Total	1,55,070	3,82,353
5	Other current liabilities	31 March 2026	31 March 2025
(a)	TDS payable	-	-
(b)	PF payable	2,61,279	1,12,036
(c)	Other payables (Employee Cost)	3,73,362	1,58,200
	Total	6,34,641	2,70,236



SEVALAYA
FOREIGN CONTRIBUTION ACCOUNT

Notes forming part of the Financial Statements for the year ended 31st 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	46,49,200	-	-	-	46,49,200	-	-	-	46,49,200
2.	Live stock	15%	37,713	-	-	-	37,713	5,657	-	5,657	32,056
3.	Buildings	10%	4,81,82,506	6,29,411	-	-	4,88,11,917	48,81,192	-	48,81,192	4,39,30,725
4.	Furniture & Fittings	10%	14,10,866	-	-	-	14,10,866	1,41,087	-	1,41,087	12,69,779
5.	Computer and Software	40%	7,52,935	4,08,752	2,81,177	-	14,42,864	4,64,673	56,235	5,20,908	9,21,956
6.	Motor vehicles	15%	23,74,376	-	-	-	23,74,376	3,56,156	-	3,56,156	20,18,220
7.	Equipments	15%	40,29,737	1,89,764	5,68,563	-	47,88,064	6,32,930	42,644	6,75,574	41,12,490
8.	Plant and Machinery	40%	3,09,446	9,32,167	-	-	12,41,613	4,96,646	-	4,96,646	7,44,967
Total - A			6,17,46,779	21,60,094	8,49,740	-	6,47,56,613	69,78,341	98,879	70,77,220	5,76,79,393
Previous year			5,74,40,171	81,29,718	31,68,190	-	6,87,38,079	67,27,609	2,63,691	69,91,300	6,17,46,779

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		25,33,280	30,84,418	54,80,162	-	1,10,97,860	-	-	-	1,10,97,860
Total - B			25,33,280	30,84,418	54,80,162	-	1,10,97,860	-	-	-	1,10,97,860
Previous year			26,56,935	-	25,33,280	(26,56,935)	25,33,280	-	-	-	25,33,280



SEVALAYA

FOREIGN CONTRIBUTION ACCOUNT

Notes forming part of the Financial Statements for the year ended 31st 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	Current Investments (valued at historical cost unless stated otherwise)				
(a)	Investments in mutual funds (quoted)	-	-	-	-
	Total		-		-
	Aggregate value of quoted investments and market value thereof.		-		-
8	Cash and cash equivalents			31 March 2026	31 March 2025
(a)	Cash on hand			-	-
(b)	Current account			-	-
(c)	Saving accounts			5,53,961	5,22,241
(d)	Fixed Deposits			10,10,00,000	6,82,00,000
	Total			10,15,53,961	6,87,22,241
9	Short-term loans and advances (Unsecured)			31 March 2026	31 March 2025
(a)	Rental advance			-	-
(b)	Electricity deposit			20,196	20,196
(c)	Gas deposit			5,300	5,300
(d)	Locker deposit			-	-
(e)	Petrol deposit			-	-
(f)	Telephone deposit			-	-
(g)	TDS receivable for the FY 2021-22			-	-
(h)	TDS receivable for the FY 2022-23			1,43,715	1,43,715
(i)	TDS receivable for the FY 2024-25			-	2,35,104
(j)	TDS receivable for the FY 2025-26			4,33,493	-
(k)	TDS - excess paid			1,45,977	1,01,565
(l)	Shoppeseva Goods and services LLP			-	-
	Total			7,48,681	5,05,880
10	Other current assets			31 March 2026	31 March 2025
(a)	Interest accrued and due on deposits			14,85,544	3,56,579
(b)	Prepaid insurance			-	-
	Total			14,85,544	3,56,579



SEVALAYA
FOREIGN CONTRIBUTION ACCOUNT

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

(Amount in Rs.)

Sl. No.	Particulars	31 March 2026			31 March 2025		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
11	Other income						
(a)	Interest income	50,77,355	-	50,77,355	34,05,361	-	34,05,361
(b)	Dividend income	-	-	-	-	-	-
(c)	Miscellaneous Income	-	-	-	-	-	-
(d)	Other non-operating income (Interest on Staff Loan)	2,051	-	2,051	274	-	274
	Total	50,79,406	-	50,79,406	34,05,635	-	34,05,635
12	Educational Activities:						
(a)	Salaries and Allowances	-	46,63,945	46,63,945	-	78,72,717	78,72,717
(b)	Higher Education Students	-	7,32,029	7,32,029	-	8,83,907	8,83,907
(c)	Rent	-	-	-	-	-	-
(d)	Electricity Charges	-	-	-	-	28,968	28,968
(e)	Professional Fees	-	-	-	-	-	-
(f)	Software Development	-	6,88,688	6,88,688	-	-	-
(g)	Uniform Expenses	-	18,17,438	18,17,438	-	28,560	28,560
(h)	Miscellaneous Expenses	-	1,79,998	1,79,998	-	72,649	72,649
(i)	Telephone, Mobile and Internet	-	16,509	16,509	-	17,230	17,230
(j)	Sports and Games	-	-	-	-	47,276	47,276
(k)	Staff Welfare	-	-	-	-	1,33,792	1,33,792
(l)	Provisions	-	1,23,985	1,23,985	-	1,34,750	1,34,750
(m)	Printing and Stationery	-	76,707	76,707	-	6,71,181	6,71,181
(n)	Postage and Courier Charges	-	-	-	-	-	-



SEVALAYA

FOREIGN CONTRIBUTION ACCOUNT

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

(Amount in Rs.)

Sl. No.	Particulars	31 March 2026			31 March 2025		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(o)	Books and Periodicals	-	-	-	-	-	-
(p)	Licence Fee, Taxes and Duties	-	-	-	-	-	-
(q)	Literary and Cultural	-	89,291	89,291	-	2,51,902	2,51,902
(r)	Travelling Expenses	-	10,13,105	10,13,105	-	7,23,366	7,23,366
(s)	Repairs and Maintenance - Building	-	25,56,236	25,56,236	-	19,34,543	19,34,543
(t)	Repairs and Maintenance - Equipments	-	4,55,699	4,55,699	-	17,165	17,165
(u)	Repairs and Maintenance - Vehicles	-	-	-	-	-	-
(v)	Repairs and Maintenance - Others	-	93,239	93,239	-	4,03,549	4,03,549
(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	-	-	-	-	-	-
(z)	Training Expenses	-	3,11,972	3,11,972	-	-	-
(aa)	Toy Library	-	-	-	-	-	-
	Total	-	1,28,23,840	1,28,23,840	-	1,34,03,320	1,34,03,320
13	Community College Activities						
(a)	Salaries and Allowances	-	8,84,392	8,84,392	-	15,17,223	15,17,223
(b)	Rent	-	74,000	74,000	-	-	-
(c)	Lease Charges	-	-	-	-	-	-
(d)	Electricity Charges	-	50,800	50,800	-	40,157	40,157
(e)	Consumables	-	31,524	31,524	-	15,472	15,472
(f)	Telephone, Mobile and Internet	-	9,148	9,148	-	5,445	5,445



SEVALAYA

FOREIGN CONTRIBUTION ACCOUNT

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

(Amount in Rs.)

Sl. No.	Particulars	31 March 2026			31 March 2025		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(g)	Printing and Stationery	-	22,688	22,688	-	13,914	13,914
(h)	Staff Welfare	-	18,412	18,412	-	14,852	14,852
(i)	Literary and Cultural	-	2,948	2,948	-	1,525	1,525
(j)	Miscellaneous Expenses	-	-	-	-	27,758	27,758
(k)	Repair and Maintenance - Building	-	6,169	6,169	-	27,421	27,421
(l)	Repair and Maintenance - Equipments	-	-	-	-	-	-
(m)	Travelling Expenses	-	39,282	39,282	-	55,972	55,972
(n)	Licence Fee, Taxes and Duties	-	90,596	90,596	-	231	231
	Total	-	12,29,959	12,29,959	-	17,19,970	17,19,970
19	Children's Home Activities						
(a)	Salaries and Allowances	-	46,333	46,333	-	3,38,410	3,38,410
	Total	-	46,333	46,333	-	3,38,410	3,38,410
20	Old Age Home Activities						
(a)	Salaries and Allowances	-	20,878	20,878	-	3,00,944	3,00,944
	Total	-	20,878	20,878	-	3,00,944	3,00,944
21	Medical Centre Expenses						
(a)	Salaries and Allowances	-	34,86,498	34,86,498	-	19,95,227	19,95,227
(b)	Electricity Charges	-	23,680	23,680	-	-	-
(c)	Medicines, Instruments etc	-	3,59,745	3,59,745	-	1,41,214	1,41,214



SEVALAYA
FOREIGN CONTRIBUTION ACCOUNT

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

(Amount in Rs.)

Sl. No.	Particulars	31 March 2026			31 March 2025		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(d)	Flood Relief	-	-	-	-	-	-
(e)	Provisions and Vegetables	-	-	-	-	-	-
(f)	Printing and Stationery	-	413	413	-	4,605	4,605
(g)	Telephone, Mobile and Internet	-	7,803	7,803	-	1,270	1,270
(h)	Staff Welfare	-	25	25	-	1,705	1,705
(i)	Repairs and Maintenance - Building	-	51,328	51,328	-	-	-
(j)	Repairs and Maintenance - Equipments	-	449	449	-	-	-
(k)	Repairs and Maintenance - Electrical and Plumbing Items	-	7,137	7,137	-	-	-
(l)	Repairs and Maintenance - Vehicles	-	-	-	-	-	-
(m)	Repair and Maintenance - Others	-	7,220	7,220	-	22,672	22,672
(n)	Bio Medical Waste Disposal Expenses	-	62,922	62,922	-	-	-
(o)	Licence Fee, Taxes and Duties	-	-	-	-	-	-
(p)	Travelling Expenses	-	-	-	-	23,620	23,620
	Total	-	40,07,220	40,07,220	-	21,90,313	21,90,313
22	Agricultural Activities						
(a)	Salaries and Allowances	-	17,164	17,164	-	2,29,410	2,29,410
	Total	-	17,164	17,164	-	2,29,410	2,29,410



SEVALAYA

FOREIGN CONTRIBUTION ACCOUNT

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

(Amount in Rs.)

Sl. No.	Particulars	31 March 2026			31 March 2025		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
23	Gaushala Activities						
(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	-	15,08,195	15,08,195
(c)	Medical Expenses	-	18,176	18,176	-	9,230	9,230
(d)	Gau - Pooja Expenses	-	3,850	3,850	-	7,583	7,583
(e)	Licence Fee, Taxes and Duties	-	-	-	-	-	-
(f)	Repair and Maintenance - Others	-	21,671	21,671	-	37,292	37,292
	Total	-	31,91,010	31,91,010	-	31,38,604	31,38,604
24	Rural Development Activities						
(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 Urapakkam - 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	-	-	-	-	-	-
(g)	Expenses on Seed ball making-Dell	-	-	-	-	-	-
	Total	-	56,56,486	56,56,486	-	50,39,677	50,39,677



SEVALAYA

FOREIGN CONTRIBUTION ACCOUNT

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

(Amount in Rs.)

Sl. No.	Particulars	31 March 2026			31 March 2025		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
25	CSR Projects						
(a)	Expenses on CSR Projects for the year	-	13,75,000	13,75,000	-	-	-
	Total	-	13,75,000	13,75,000	-	-	-
27	Administrative Expenses						
(a)	Salaries and Allowances	-	9,48,097	9,48,097	2,28,282	-	2,28,282
(b)	Staff Welfare	-	1,11,414	1,11,414	-	-	-
(c)	Professional Charges	-	-	-	-	-	-
(d)	Electricity Charges	-	-	-	-	-	-
(e)	Bank Charges	-	-	-	64,626	-	64,626
	Total	-	10,59,511	10,59,511	2,92,908	-	2,92,908
28	Depreciation and amortization expense						
(a)	Depreciation and amortization expense	70,77,220	-	70,77,220	69,91,300	-	69,91,300
	Total	70,77,220	-	70,77,220	69,91,300	-	69,91,300
	Total Expenditure	70,77,220	2,94,27,401	3,65,04,621	72,84,208	2,63,60,648	3,36,44,856



SEVALAYA

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

FOREIGN CONTRIBUTION ACCOUNT

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

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Receipts:				
Opening Balance:				
- Cash			-	
- In Savings / Current Accounts with Banks	5,22,241	5,22,241	11,68,153	11,68,153
Investment:				
Fixed Deposit Matured		4,32,00,000		1,85,00,000
Contributions Received:				
Capital Fund	1,14,71,921		17,50,134	
Endowment Fund	24,54,796	1,39,26,717	1,07,62,888	1,25,13,022
Income:				
Donations Received	5,60,62,057		4,91,05,962	
Interest Income	34,22,123	5,94,84,180	30,04,535	5,21,10,497
Current Assets:				
Interest Accrued on Fixed Deposit		3,60,743		2,71,927
Total Receipts		11,74,93,880		8,45,63,599
Payments:				
Investment:				
Fixed Deposit		7,60,00,000		4,57,00,000
Expenditure on Charitable Activities:				
Educational Activities	1,27,61,941		1,13,83,590	
Community College Activities	12,29,959		17,19,970	
Children's Home Activities	46,333		3,38,410	
Old Age Home Activities	20,878		3,00,944	
Medical Centre Expenses	40,07,220		21,90,313	
Agricultural Activities	17,164		2,29,410	
Gaushala Activities	31,91,010		31,38,604	
Rural Development Activities	56,56,486		50,39,677	
CSR Projects	13,75,000	2,83,05,991	-	2,43,40,918
Administrative Expenses:				
Administrative Expenses		10,59,511		2,92,908
Fixed Assets Purchased		1,15,74,417		1,37,07,532
Current Assets	-			
Closing Balance:				
- Cash			-	
- In Savings / Current Accounts with Banks	5,53,961	5,53,961	5,22,241	5,22,241
Total Payments		11,74,93,880		8,45,63,599

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

Chennai, 27th June 2026

Mem. No. 225616
UDIN: 26225616TQNXXI6284