

ANNUAL BALANCE SHEET

2025-26



SEVA MANDIR

UDAIPUR (RAJ.)

TEL:-0294-2451041, 2450960, and 2452001 FAX: 0294-2450947

E-Mail info@sevamandir.org



B.L. Pagaria B.Com., LL.B., FCA
Dinesh Pagaria B.Com. (Hons.), FCA, FCS
Chittranjan Pagaria B.Com., FCA
Anand Pagaria B.Com., LL.B., FCA

B. L. PAGARIA & Co.
CHARTERED ACCOUNTANTS

B-4, 1st Floor, Bapu Bazar
Udaipur-313 001 RAJASTHAN INDIA
Tel : 0294 - 2525649 (O), 2583020 (R)
E-mail : pagariaca@yahoo.in

INDEPENDENT AUDITORS' REPORT

*The Board of Seva Mandir
Seva Mandir
Udaipur (Raj.)*

Report on the financial statements

We have audited the accompanying financial statements of **SEVA MANDIR, Regd. Office: Old Fatehpura, Udaipur (Raj.) 313004, India** which comprises of the Balance Sheet as at **31st March, 2026**, the statement Income & Expenditure Account and Receipts and Payment statement for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at **March 31, 2026**, and of its financial performance for the year then ended in accordance with the Generally Accepted Accounting Principles (GAAP).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by 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 ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Generally Accepted Accounting Principles (GAAP), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.





B.L. Pagaria B.Com., LL.B., FCA
Dinesh Pagaria B.Com. (Hons.), FCA, FCS
Chittranjan Pagaria B.Com., FCA
Anand Pagaria B.Com., LL.B., FCA

B. L. PAGARIA & Co.
CHARTERED ACCOUNTANTS

B-4, 1st Floor, Bapu Bazar
Udaipur-313 001 RAJASTHAN INDIA
Tel : 0294 - 2525649 (O), 2583020 (R)
E-mail : pagariaca@yahoo.in

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

FOR B.L. PAGARIA & CO.
Chartered Accountants
FRN: 001821C

Place : Udaipur
Date : 03rd Sept.2026


(CHITTRANJAN PAGARIA)
Partner
M.No.078977
UDIN: 26078977VPO BV 3674



			Rs.
BALANCE SHEET AS ON MARCH 31	Sch.	2026	2025
SOURCES OF FUNDS			
Corpus Funds	1	14,80,21,372	14,76,81,147
General Reserves	2	10,91,43,753	9,08,32,142
Capital Fund	3	9,65,09,334	9,42,65,058
Specified Funds	4	6,85,82,040	6,66,20,645
Total (1+2+3+4)		42,22,56,499	39,93,98,992
APPLICATION OF FUNDS			
Fixed Assets	5	9,65,09,334	9,42,65,058
Investments	6	31,04,82,651	29,60,82,372
Current Assets Loans and Advances			
A) Current Assets	7	10,83,25,712	10,03,20,054
B) Loans and Advances		1,37,83,195	1,43,10,675
C) Overspent amount recoverable on Development Projects under execution	11	2,69,61,508	2,68,85,888
	A	14,90,70,415	14,15,16,617
Less: Current Liabilities and Provisions			
A) Current Liabilities	8	3,05,98,823	4,45,49,683
B) Unspent amount of Advance Receipts on Development Projects under execution	11	10,32,07,077	8,79,15,372
	B	13,38,05,902	13,24,65,056
Net Current Assets(A-B)	C	1,52,64,514	90,51,562
Total (5+6+C)		42,22,56,499	39,93,98,992
Note: Fund Based Receipt and Payment Account A/c 11 Accounting policies and notes on accounts 12 As per our report of even date for B.L.PAGARIA & CO., Chartered Accountants FRN : 001821C			
Dated: September 03, 2026 (Partner) M. No. 078977		President Chief Executive	

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDING ON MARCH 31		Sch	2026	2025
INCOME				
Grants and Donations	9			
A. Grants			38,69,77,424	41,70,23,125
B. Donations			20,92,578	27,93,621
Interest Income			2,51,78,614	2,21,02,617
Research & Development Fees			7,17,120	1,79,280
Other Income			25,97,028	22,03,423
Total			41,75,62,764	44,43,02,066
EXPENDITURE				
A:Development Program Expenditure (Total A)	10		35,32,89,727	35,40,36,562
B:Development Support Expenditure(Total B)			2,66,36,740	2,69,68,244
Personnel Cost - Administration Staff			1,71,13,245	1,55,70,672
Consultancy Charges			24,96,374	30,24,919
Travel and Conveyance			1,28,724	83,040
Rent, Water and Electricity			3,22,802	2,37,158
Repair and Maintenance of Assets			50,25,899	63,02,682
Miscellaneous Expenses			12,25,197	14,54,774
Auditors' Remuneration			3,24,500	2,95,000
Total (A+B)			37,99,26,467	38,10,04,806
Excess of Income over Expenditure			3,76,36,297	6,32,97,260
ALLOCATION				
Balance Surplus/(Deficit) brought down			3,76,36,297	6,32,97,260
Net excess of unspent/overspent balances carried to Balance Sheet - Difference over last year balances	11		1,52,16,085	4,63,52,455
Allocable surplus (C)			2,24,20,212	1,69,44,805
Transfer of interest earned to				
Staff Welfare Fund	4		2,80,004	2,62,992
Group Leave Encashment fund	4		12,60,048	11,78,318
Women Welfare Fund	4		11,168	12,270
Rafe Bullick Mem. Fund	4		10,59,947	7,24,347
R.D.Tata Trust	1		3,09,125	3,04,557
R.D.Tata G.V.K. Interest Fund	4		5,93,518	6,28,731
R.D.Tata General Interest Fund	4		34,32,045	31,04,556
Total of allocation of interest to various fund(D)			69,45,855	62,15,771
Income transferred from Specified fund against fund utilization				
R.D.Tata G.V.K. Interest Fund/(utilization charged from fund)	4		6,97,734	1,43,000
R.D.Tata General Interest Fund/(utilization charged from fund)			35,00,000	12,03,170
Rafe Bullick Mem. Fund (utilization charged from fund)			8,26,617	7,37,258
Staff Welfare Fund(utilization charged from fund)	4		6,27,715	2,76,143
General welfare fund (utilization charged from fund)	4		41,586	15,000
Women welfare fund (utilization charged from fund)			-	49,000
Total of Income Charged from Fund(F)			56,93,652	24,23,571
Net Excess of Income after allocation (C-D+F)			2,11,68,008	1,31,52,605
Other transfers				
Capital Fund (Acquisiton of Fixed Assets)	5		24,26,270	13,16,847
Corpus Fund	1		-	-
General Reserve (Balance)	2		1,87,41,738	1,18,35,757
Note:Fund Based Receipt and Payment Account a/c	11			
Accounting policies and notes on accounts	12			

As per our report of even date for **B.L.PAGARIA & CO.,**
Chartered Accountants
FRN : 001821C

Udaipur,
Dated:September 03 ,2026

Chittaranjan Pagaria
(Partner)

B.L. PAGARIA & CO.
B-4
BAPU BAZAR
UDAIPUR-313001
CHARTERED ACCOUNTANTS

President

Chief Executive

Seva Mandir - Training Centre Kaya

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON MARCH 31,		Rs.	
		2026	2025
INCOME			
Kaya Training Center Income Exempted		59,62,904	80,56,082
Kaya Training Center Income Taxable		8,92,140	
Kaya Farm Income		-	2,400
Interest		4,24,331	3,80,961
Other Income		15,800	9,000
Total		72,95,175	84,48,443
EXPENDITURE			
Cost of Material		28,57,660	30,87,727
Wages		8,68,294	8,64,709
Salary, Incentive and allowances		17,90,581	17,61,255
Consultancy		38,000	-
Rent Water and Electricity		2,02,602	2,26,179
Vehicle Running and Maintenance		48,552	34,387
Repair and Maintenance of:			
- Building		10,65,819	11,08,798
-Furniture & Equipment		64,548	55,353
Miscellaneous Expenses		1,24,798	1,29,377
Total		70,60,854	72,67,785
Excess of Income over Expenditure for the year		2,34,320	11,80,658
Less :Fixed Assets Purchase Transferred to Capital Fund		1,64,448	77,480
Balance amount transferred to Reserve and Surplus		69,872	11,03,178

Note: Fund Based Receipt and Payment Account a/c
Accounting policies and notes on accounts

11
12

for **B.L.PAGARIA & CO.,**
Chartered Accountants

[Signature]
Chittaranjan Pagaria
(Partner)
M.No.078977



[Signature]
President

[Signature]
Chief Executive

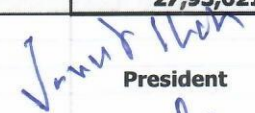
Udaipur,
Dated: September 03, 2026

		Rs.
SCHEDULES TO ACCOUNTS AS ON MARCH 31	2026	2025
SCHEDULE 1: CORPUS AND ENDOWMENT FUNDS		
A: CORPUS FUNDS:		
Opening Balance	12,70,72,821	12,69,47,821
Add:-Contributions received	31,100	1,25,000
-Life Membership fee	-	-
	12,71,03,921	12,70,72,821
Less: Utilization of Corpus	-	-
	12,71,03,921	12,70,72,821
Add:Transferred from Income & Expenditure	-	-
TOTAL (A)	12,71,03,921	12,70,72,821
B: R.D.TATA TRUST -SEVA MANDIR CORPUS FUNDS:		
-Opening Balance	2,06,08,326	2,03,03,769
Add:Transferred from Income & Expenditure/ Endowment Fund	3,09,125	3,04,557
TOTAL (B)	2,09,17,451	2,06,08,326
Grand total (A+B)	14,80,21,372	14,76,81,147
SCHEDULE 2: RESERVE AND SURPLUS		
GENERAL RESERVE		
Opening Balance	9,08,32,142	7,83,93,207
Add: Surplus/(Defict) as per Income and Expenditure Account Of Seva Mandir	1,87,41,738	1,18,35,757
Add: Surplus/(Defict) as per Income and Expenditure Account Of Kaya Training center	69,872	11,03,178
Less: Amount transferred to Staff Welfare Fund	3,00,000	3,00,000
Less: Amount transferred to General Welfare Fund	2,00,000	2,00,000
Grand total	10,91,43,753	9,08,32,142
SCHEDULE 3: CAPITAL FUND		
CAPITAL FUND		
Opening Balance	9,42,65,058	9,58,63,796
Add : Assests Acquired during the year	25,90,718	13,94,327
	9,68,55,776	9,72,58,124
Less : Assets Written off	3,46,442	29,93,066
Grand total	9,65,09,334	9,42,65,058
As per our report of even date for B.L.PAGARIA & CO., Chartered Accountants FRN : 001821C		
Udaipur, Dated:September 03 ,2026	Chittranjan Pagaria (Partner) M. No. 078977	President Chief Executive

	Rs.	
SCHEDULES TO ACCOUNTS AS ON MARCH 31	2026	2025
SCHEDULE 4: SPECIFIED FUNDS		
A: Rafe Bullick Foundation Mem. Fund		
-Opening Balance	84,14,376	84,27,287
-Contributions received	-	-
Add: Transfer of Interest from Income & Expenditure Account	10,59,947	7,24,347
Less: Utilised during the year	8,26,617	7,37,258
Total	86,47,706	84,14,376
B: Staff Welfare Fund		
Opening Balance	21,75,404	18,88,555
Add: Interest for the year	2,80,004	2,62,992
Add: Trf. From General Reserve	3,00,000	3,00,000
Add: Contributions by Staff members/Seva Mandir	1,800	-
Less: Utilised during the year	6,27,715	2,76,143
Total	21,29,493	21,75,404
C: General Welfare Fund		
Opening Balance	12,21,656	10,36,656
Trf. From General Reserve	2,00,000	2,00,000
Less: Utilised during the year/(loan recovered against fund)	41,586	15,000
	13,80,070	12,21,656
D: Group Leave Encashment fund		
Opening Balance	1,70,65,496	1,33,49,343
Add: Addition during the Year	28,78,964	50,78,642
Add: Interest for the year	12,60,048	11,78,318
Less: Utilised during the year	23,62,447	25,40,807
	1,88,42,061	1,70,65,496
E: Women Welfare Fund		
Opening Balance	3,72,274	4,09,004
- Contribution Received during the year	-	-
Add: Interest for the year	11,168	12,270
Less: Utilised during the year	-	49,000
	3,83,442	3,72,274
F: R.D. Tata Interest Fund		
i) R.D. General Interest Fund		
Opening Balance	3,32,99,331	3,13,97,945
Add: Transfer of Interest	34,32,045	31,04,556
Less: Utilised during the year	35,00,000	12,03,170
	3,32,31,376	3,32,99,331
ii) R.D. G.V.K. Interest Fund		
Opening Balance	40,72,108	35,86,377
Add: Transfer of Interest	5,93,518	6,28,731
Less: Utilised during the year	6,97,734	1,43,000
	39,67,892	40,72,108
Total	3,71,99,268	3,73,71,439
Grand total (A to F)	6,85,82,040	6,66,20,645
As per our report of even date for B.L.PAGARIA & CO., Chartered Accountants FRN : 001821C Udaipur, Dated: September 03, 2026 Chitranjan Pagaria (Partner) M. No. 078977 President Chief Executive		

	Rs.	
SCHEDULES TO ACCOUNTS AS ON MARCH 31	2026	2025
SCHEDULE 5 : FIXED ASSETS		
Land and Buildings		
Opening Balance	4,92,11,772	4,92,11,772
Add : Addition during the year	-	-
	4,92,11,772	4,92,11,772
Less : Written Off	-	-
	4,92,11,772	4,92,11,772
Furniture ,Fixtures and Equipments		
Opening Balance	3,05,19,068	3,09,07,724
Add : Addition during the year	13,92,084	11,25,827
	3,19,11,152	3,20,33,551
Less : Written Off	92,577	15,14,483
	3,18,18,575	3,05,19,068
Vehicles		
Opening Balance	1,29,96,113	1,42,34,837
Add : Addition during the year	10,34,186	1,91,020
	1,40,30,299	1,44,25,857
Less : Written Off	2,10,830	14,29,744
	1,38,19,469	1,29,96,113
Kaya Training Center		
Building,Furniture ,Fixtures and Equipments		
Opening Balance	15,38,105	15,09,463
Add : Addition during the year-Kaya	1,64,448	77,481
	17,02,553	15,86,944
Less : Written Off	43,035	48,839
	16,59,518	15,38,105
Grand total	9,65,09,334	9,42,65,058
SCHEDULE 6: INVESTMENTS (At Cost)		
<i>Long term: Maturity Period over one year</i>		
Fixed Deposits with Scheduled Banks	26,89,19,022	26,55,04,782
Investment with LIC ag. Leave Encashment Fund	1,88,42,062	1,70,65,497
Interest Accrued on Investments	2,27,21,567	1,35,12,093
Grand total	31,04,82,651	29,60,82,372
SCHEDULE 7: CURRENT ASSETS		
Cash and Bank Balances		
In hand	-	-
In Scheduled Banks in		
Saving Bank Accounts	7,14,11,203	5,29,41,768
Fixed Deposit & Others Accounts (<i>Short Term: Maturing within a year</i>)	3,66,70,633	4,71,60,156
Interest Accrued on Fixed Deposits (<i>Maturing within a year</i>)	-	-
Stock in hand (<i>valued at Cost or Market value whichever is less</i>)	2,43,876	2,18,130
Grand total	10,83,25,712	10,03,20,054
SCHEDULE 8: CURRENT LIABILITIES		
Sundry Creditors	36,66,356	1,02,16,339
Security Deposit - Staff	59,30,842	50,66,511
- Others	34,56,876	50,14,625
Gram Vikas Kosh	69,25,245	69,34,196
Outstanding Liabilities	1,06,19,504	1,73,18,012
Grand total	3,05,98,823	4,45,49,683
As per our report of even date for B.L.PAGARIA & CO., Chartered Accountants FRN : 001821C		
Udaipur, Dated:September 03 ,2026	Chittranjan Pagaria (Partner) M. No. 078977	President Chief Executive

SCHEDULES TO ACCOUNTS AS ON MARCH 31		2026	2025
SCHEDULE 9: GRANTS AND DONATIONS			
A. GRANTS			
Foreign Contributions:			
MYRIAD USA/ECHIDNA GIVING	3,54,14,226		1,32,90,212
KRISHNA SOMERS CHARITABLE TRUST	1,74,47,850		1,34,70,950
GLOBAL GREEN GRANTS FUND USA	43,97,000		
ASHA FOR EDUCATION, U.S.A.	42,46,000		19,41,000
FRIENDS OF SEVA MANDIR, UK	34,16,639		30,19,137
AFSHAN & BARAC BIERI FOUNDATION	29,53,341		22,48,575
YATRA FOUNDATION	28,33,412		22,00,200
THE HANS FOUNDATION	11,75,493		1,71,10,789
HARPAWAT FOUNDATION INC.	10,76,221		
PETER PATEL NEXT STEP FIND FELLOWSHIP	10,25,645		9,05,148
PETER PATEL SCHOLARSHIP	10,17,645		1,16,640
CHARITES AID FOUNDATION OF AMERICA	8,47,300		8,19,500
ASHA DANBURY	8,50,000		8,30,000
BENEVITY-'THE UK ONLINE GIVING FOUNDATION'	3,05,751		10,45,924
GIVE FOUNDATION			4,67,980
FSM USA GLOBAL GIVING			2,09,83,253
FRIENDS OF SEVA MANDIR, USA	-		2,53,60,332
UNDAUNTED CARNIVAL FOUNDATION	-		4,35,250
THERE IS LIFE	-		8,70,500
JAMEEL CSR LTD. (YOUTH PROJECT)	-		86,00,852
Dr. MANDAWAT	-		9,97,329
	7,70,06,523		11,47,13,571
Add : INTEREST ON UNSPENT	-		55,724
	7,70,06,523		11,47,69,295
Less : Return of Unutilised Grants	-		-
	7,70,06,523		11,47,69,295
Indian Contributions:			
AXIS BANK FOUNDATION	-		3,14,98,503
AXIS BANK LTD.	6,08,95,572		3,42,85,152
ORACLE INDIA PVT. LTD.	3,97,69,363		4,00,00,000
SIR RATAN TATA TRUST	3,65,12,000		-
CARING FRIENDS	2,80,00,000		2,55,00,000
MAKE MY TRIP FOUNDATION	2,77,69,050		2,56,00,000
COLGATE PALMOLIVE INDIA LTD	1,80,00,000		1,95,00,000
L & T - SEVANTRI (OUT OF SCHOOL)	1,75,92,241		6,43,32,635
AZIM PREMJI PHILANTHROPIC INITIATIVES			-
PRIVATE LIMITED	1,72,00,000		-
HDFC LTD.	1,15,01,722		35,61,989
LIC HFL	98,61,700		1,19,22,000
THE J.R.D TATA TRUST	96,82,000		82,58,500
HDB FINANCIAL SERVICES LIMITED	64,93,077		
INTERGLOBE FOUNDATION	54,67,829		43,98,362
J.K. TYRE, KANKROLI	50,03,000		45,00,000
MAHINDRA WORLD CITY (JAIPUR) LTD.	42,96,547		50,02,489
MAHENDIRA & MAHENDIRA LTD.	39,34,788		-
HINDUSTAN ZINC LTD	38,26,323		44,59,094
OAKNORTH GLOBAL INDIA PVT.LTD	35,00,000		34,75,815
CAPRI GLOBAL CAPITAL LTD.(CGCL)	24,00,000		-
DMART FOUNDATION	21,77,280		21,77,280
IRIS SOFTWARE TECH PVT LTD	20,00,000		33,25,000
RAJENDRA JINDEL FELLOWSHIP	14,95,000		-
SAMARTHYA FOR EMPOWERMENT OF WOMENS	10,84,237		-
CENTRAL SOCIAL WELFARE BOARD (SSH), NEW DELHI	6,42,969		12,39,317
SNEHA & SANAA FOUNDATION	6,08,347		6,00,000
KS AUTOMOBILES (P) LTD.	3,00,000		5,00,000

SCHEDULES TO ACCOUNTS AS ON MARCH 31		2026	2025
STEM	55,198		71,807
GIVE FOUNDATION	5,000		60,601
Others	-		73,04,763
	32,00,73,243		30,15,73,307
Add : Interest on Unspent	16,44,421		6,80,523
	32,17,17,664		30,22,53,830
Less : Return of Unutilised Grants	1,17,46,763		-
Total (A)		30,99,70,901 38,69,77,424	30,22,53,830 41,70,23,125
B. DONATIONS			
Foreign Donations	1,36,125		-
Indian Donations	19,25,753		27,68,771
Membership Fees	30,700		24,850
Total (B)		20,92,578	27,93,621
As per our report of even date for B.L.PAGARIA & CO., Chartered Accountants FRN : 001821C  Chitranjan Pagaria (Partner) M. No. 078977			 President  Chief Executive
Udaipur, Dated: September 03, 2026			

SCHEDULES TO ACCOUNTS AS ON MARCH 31	2026	2025
SCHEDULE 10: DEVELOPMENT PROGRAM EXPENDITURE		
Procurement of Program Resources	9,13,05,116	9,86,24,258
Salaries and allowances to front Line worker	7,46,62,896	7,06,07,113
Salaries and allowances to development staff	98,50,192	90,62,728
Wages & Effort Reimbursement Expenses	6,28,21,269	7,21,87,322
Support to People Initiative	4,29,46,328	3,96,25,753
Maint of Community & Govt. Assets	16,44,007	-
Training & Meeting Expenses	3,39,33,898	3,15,39,991
Grant & Scholarship to Individual	29,33,171	10,33,660
Rent, Water and Electricity	21,17,701	23,60,049
Consultancy Charges	1,35,67,373	94,39,484
Travel and Conveyance	1,17,07,123	90,51,486
Vehicle Running and Maintenance	15,21,662	24,49,692
Communication and Digital Cost	27,14,748	65,97,894
Miscellaneous Expenses	15,64,242	14,57,131
Grand total	35,32,89,727	35,40,36,562
As per our report of even date for B.L.PAGARIA & CO., Chartered Accountants FRN : 001821C <i>Chittranjan Pagaria</i> Chittranjan Pagaria (Partner) M. No. 078977 <i>President</i> President <i>Chief Executive</i> Chief Executive Udaipur, Dated: September 03, 2026		

SCHEDULE 11: FUND BASED RECEIPTS AND PAYMENTS ACCOUNTS

Rs.

Funding Agency		OPENING BALANCE	RECEIPTS			EXPENDITURE			CLOSING BALANCE	
			Receipts during the year	Others/ (Refund)	Total	Recurring/Adj stment	Non Recurring	Total	Overspent as on 31.03.2026	Unspent as on 31.03.2026
FOREIGN AGENCIES										
JAMEEL CSR LTD. (YOUTH PROJECT)	1	17,14,823	-	-	-	17,14,823	-	17,14,823	-	-
THE HANS FOUNDATION	2	1,79,204	11,75,493	-	11,75,493	13,54,698	-	13,54,698	-	(1)
YATRA FOUNDATION	3	(17,02,269)	28,33,412	-	28,33,412	31,47,490	-	31,47,490	20,16,347	-
FSM USA GLOBAL GIVING	6	97,83,260	(94,617)	-	(94,617)	67,95,576	-	67,95,576	-	28,93,067
ASHA DANBURY	8	6,78,040	8,50,000	-	8,50,000	8,69,206	-	8,69,206	-	6,58,834
FRIENDS OF SEVA MANDIR, USA	9	1,43,66,699	-	-	-	1,11,20,063	-	1,11,20,063	-	32,46,636
UNDAUNTED CARNIVAL FOUNDATION	10	4,35,250	-	-	-	4,35,250	-	4,35,250	-	-
MYRIAD USA/ECHIDNA GIVING	4	68,49,047	3,54,14,226	-	3,54,14,226	3,23,94,910	6,04,000	3,29,98,910	-	92,64,363
THERE IS LIFE	11	8,70,500	-	-	-	7,86,635	-	7,86,635	-	83,865
AFSHAN & BARAC BIERI FOUNDATION	13	10,13,172	29,53,341	-	29,53,341	25,98,893	-	25,98,893	-	13,67,620
FRIENDS OF SEVA MANDIR ,UK	20	8,06,975	34,16,639	-	34,16,639	4,45,269	-	4,45,269	-	37,78,345
CHARITES AID FOUNDATION OF AMERICA	21	-	8,47,300	-	8,47,300	8,47,300	-	8,47,300	-	-
HARPAWAT FOUNDATION INC.	22	-	10,76,221	-	10,76,221	2,94,971	-	2,94,971	-	7,81,250
KRISHNA SOMERS CHARITABLE TRUST	23	1,16,48,129	1,74,47,850	-	1,74,47,850	1,24,48,869	47,900	1,24,96,769	-	1,65,99,210
DASRA RASHI MEHTA	26	-	-	-	-	1,70,746	-	1,70,746	1,70,746	-
ASHA FOR EDUCATION,U.S.A.	34	(4,60,285)	42,46,000	-	42,46,000	52,83,560	-	52,83,560	14,97,845	-
GIVE FOUNDATION	61	4,67,980	94,617	-	94,617	5,62,597	-	5,62,597	-	-
BENEVITY-THE UK ONLINE GIVING FOUNDATION'	63	19,81,796	3,05,751	-	3,05,751	-	-	-	-	22,87,547
PETER PATEL NEXT STEP FIND FELLOWSHIP	PN	4,80,733	10,25,645	-	10,25,645	4,32,074	-	4,32,074	-	10,74,304

Funding Agency		OPENING BALANCE	RECEIPTS			EXPENDITURE			CLOSING BALANCE	
		As on 1.4.2025	Receipts during the year	Others/ (Refund)	Total	Recurring /Adj stment	Non Recurring	Total	Overspent as on 31.03.2026	Unspent as on 31.03.2026
PETER PATEL SCHOLARSHIP	PT	(42,303)	10,17,645	-	10,17,645	8,74,409	-	8,74,409	-	1,00,933
Dr. MANDAWAT	DR	-	-	-	-	7,08,896	-	7,08,896	7,08,896	-
GLOBAL GREEN GRANTS FUND USA	12	-	43,97,000	-	43,97,000	7,62,062	-	7,62,062	-	36,34,938
Total Other Funds(Forgien)(A)		4,90,70,751	7,70,06,523	-	7,70,06,523	8,40,48,297	6,51,900	8,47,00,197	43,93,834	4,57,70,911
OWN FUNDS										
FORD FOUNDATION ENDOWMENT FUND - INTEREST (RESERVE)	96	3,96,33,156	-	19,53,721	19,53,721	-	-	-	-	4,15,86,877
SEVA MANDIR - FOREIGN NON CORPUS	98	2,05,11,092	-	1,00,81,230	1,00,81,230	32,95,873	71,310	33,67,183	-	2,72,25,138
DONATION FROM HZL EMPLOYEES	80	-	-	-	-	-	-	-	-	-
NANHE K DAM BARTA KADAM	BA	-	1,36,125	-	1,36,125	-	-	-	-	1,36,125
SM DONATION(FOREIGN)	83	15,76,348	-	-	-	-	-	-	-	15,76,348
RAFE BULLICK MEM. FOUNDATION FUND-OTHERS	87	44,14,375	-	10,59,947	10,59,947	8,26,617	-	8,26,617	-	46,47,706
RAFE BULLICK MEM. FOUNDATION FUND	88	40,00,000	-	-	-	-	-	-	-	40,00,000
SEVA MANDIR - FOREIGN CORPUS	91	7,33,05,240	-	-	-	-	-	-	-	7,33,05,240
Total Own Funds(Foreign)(B)		14,34,40,211	1,36,125	1,30,94,898	1,32,31,023	41,22,490	71,310	41,93,800	-	15,24,77,434
Total Foreign(A+B)		19,25,10,962	7,71,42,648	1,30,94,898	9,02,37,546	8,81,70,787	7,23,210	8,88,93,997	43,93,834	19,82,48,345
Net Balance										19,38,54,511

Udaipur,
Dated: September 03, 2026

for **B.L.PAGARIA & CO.,**
Chartered Accountants
FRN : 001821C
Pagaria
Chittranjan Pagaria
(Partner)
M. No. 054977



Rohit
Chief Executive

Vandana
President

SCHEDULE 11: FUND BASED RECEIPTS AND PAYMENTS ACCOUNTS

Rs.

Funding Agency		OPENING BALANCE	RECEIPTS			EXPENDITURE			CLOSING BALANCE	
		As on 1.4.2025	Receipts during the year	Others/ (Refund)	Total	Recurring/Adju stment	Non Recurring	Total	Overspent as on 31.03.2026	Unspent as on 31.03.2026
INDIAN AGENCIES										
ROTARY CLUB BOMBAY CHARITIES TRUST	AA	(1,20,935)	-	-	-	-	-	-	1,20,935	-
AXIS BANK LTD. - ABL (3rd Phase)	AB	45,36,407	1,23,72,024	(50,65,358)	73,06,666	1,02,39,989	-	1,02,39,989	-	16,03,084
MAHINDRA WORLD CITY (JAIPUR) LTD.	AC	-	21,57,473	-	21,57,473	21,57,473	-	21,57,473	-	
THE J.R.D TATA TRUST	AD	82,58,500	96,82,000	3,79,587	1,00,61,587	43,49,566	-	43,49,566	-	1,39,70,521
INTERGLOBE FOUNDATION	AE	20,02,949	14,88,749	37,314	15,26,063	20,54,845	60,000	21,14,845	-	14,14,167
KS AUTOMOBILES (P) LTD.	AF	-	3,00,000	-	3,00,000	3,00,000	-	3,00,000	-	-
AXIS BANK FOUNDATION	AX	11,98,601	-	-	-	11,43,601	55,000	11,98,601	-	-
AXIS BANK LTD.	JA	(4,40,927)	3,94,45,147	2,21,217	3,96,66,364	3,92,25,437	-	3,92,25,437	-	-
GIVE FOUNDATION	JC	-	5,000	-	5,000	5,000	-	5,000	-	-
CENTRAL SOCIAL WELFARE BOARD (SSH), NEW DELHI	JE	(12,25,491)	6,42,969	-	6,42,969	-	-	-	5,82,522	-
SAMARTHYA FOR EMPOWERMENT OF WOMENS	JG	(55,59,861)	10,84,237	-	10,84,237	6,24,152	-	6,24,152	50,99,776	
HINDUSTAN ZINC LTD	JM	(2,41,000)	-	-	-	-	-	-	2,41,000	-
CHILDLINE INDIA FOUNDATION	JO	(2,56,361)	-	-	-	-	-	-	2,56,361	-
COLGATE PALMOLIVE INDIA LTD	JS	-	1,80,00,000	1,39,740	1,81,39,740	1,81,39,739	-	1,81,39,739	-	-
HDFC LTD.	HD	0	1,15,01,722	(40,01,923)	74,99,799	74,99,799	-	74,99,799	-	0
DMART FOUNDATION	IE	-	21,77,280	-	21,77,280	21,77,280	-	21,77,280	-	-
MAHINDRA WORLD CITY JAIPUR LTD	IG	-	21,36,564	-	21,36,564	21,36,564	-	21,36,564	-	-
INTERGLOBE FOUNDATION	IJ	(2,30,603)	9,27,960	-	9,27,960	7,15,011	-	7,15,011	17,654	-
COLGATE PALMOLIVE SCHOLARSHIP	IM	19,90,987	-	-	-	-	-	-	-	19,90,987
OAKNORTH GLOBAL INDIA PVT.LTD	IN	22,575	35,00,000	-	35,00,000	34,77,441	-	34,77,441	-	45,134
J.K. TYRE, KANKROLI	IS	-	50,03,000	-	50,03,000	50,03,000	-	50,03,000	-	-

Funding Agency		OPENING BALANCE	RECEIPTS			EXPENDITURE			CLOSING BALANCE	
		As on 1.4.2025	Receipts during the year	Others/ (Refund)	Total	Recurring/Adju stment	Non Recurring	Total	Overspent as on 31.03.2026	Unspent as on 31.03.2026
CARING FRIENDS	IW	26,07,916	2,80,00,000	-	2,80,00,000	3,03,85,583	3,60,779	3,07,46,362	1,38,447	-
CHILDLINE INDIA FOUNDATION - MUMBAI	IZ	(33,829)	-	-	-	-	-	-	33,829	-
MAKE MY TRIP FOUNDATION	KB	1,02,81,751	2,77,69,050	-	2,77,69,050	3,85,56,655	-	3,85,56,655	5,05,854	-
L & T SEVANTRI - (SANITATION)	KK	23,54,018	3,17,629	-	3,17,629	-	-	-	-	26,71,647
L&T BL EDU&HEALTH	KL	(2,21,512)	2,21,513	-	2,21,513	-	-	-	0	-
RAZORPAY SOFTWARE (P) LTD.(FACE BOOK)	KQ	12,15,400	-	-	-	-	-	-	-	12,15,400
L&T ADDITIONAL SOLAR SWENTRI	L1	(169)	169	-	169	-	-	-	-	-
L&T SOLAR WATER & SOIL KELWARA	L2	(42,588)	42,588	-	42,588	-	-	-	(0)	-
HINDUSTAN ZINC LTD	LH	(21,57,744)	38,26,323	-	38,26,323	40,83,111	-	40,83,111	24,14,532	-
LIC HFL	LI	1	98,61,700	-	98,61,700	1,10,12,263	30,000	1,10,42,263	11,80,562	-
IRIS SOFTWARE TECH PVT LTD	LL	-	20,00,000	-	20,00,000	20,00,000	-	20,00,000	-	-
HDB FINANCIAL SERVICES LTD.	LQ	-	34,93,077	-	34,93,077	34,93,077	-	34,93,077	-	-
SBI FOUNDATION - NEW PLANTATION	LS	6,82,823	-	-	-	6,82,823	-	6,82,823	-	-
MAKE MY TRIP FOUNDATION	LW	24,516	-	-	-	24,516	-	24,516	-	-
L&T SEVANTRI HLH&EDU	MA	3,12,305	27,333	-	27,333	3,39,637	-	3,39,637	(1)	-
AXIS BANK LTD. 2ND PHASE	MC	11,51,017	90,78,401	(24,80,056)	65,98,345	77,49,362	-	77,49,362	-	0
L & T - SEVANTRI (OUT OF SCHOOL)	ME	(102)	102	-	102	-	-	-	0	-
SNEHA & SANAA FOUNDATION	MD	(6,08,347)	6,08,347	-	6,08,347	-	-	-	-	-
ORACLE INDIA PVT. LTD.	OR	-	3,97,69,363	-	3,97,69,363	3,97,18,241	51,121	3,97,69,362	-	1
STEM	ST	(22,410)	55,198	-	55,198	24,994	-	24,994	-	7,794
L&T WOMEN & CHILD HEALTH & NUTRITION	TC	(5,40,723)	5,40,723	-	5,40,723	-	-	-	-	-
L&T QUALITY EDUCATION	TD	(17,71,491)	17,71,491	-	17,71,491	-	-	-	-	-
L&T SANITATION AT SEWANTRI 100 UNITS	TE	(5,54,371)	5,54,371	-	5,54,371	-	-	-	-	-
L&T REPAIR OF AW AT MKG	TF	(11,13,050)	11,13,050	-	11,13,050	-	-	-	-	-

Funding Agency		OPENING BALANCE	RECEIPTS			EXPENDITURE			CLOSING BALANCE	
		As on 1.4.2025	Receipts during the year	Others/ (Refund)	Total	Recurring/Adj stment	Non Recurring	Total	Overspent as on 31.03.2026	Unspent as on 31.03.2026
L&T SANITATION FACILITY AT GOVT SCHOOL	TG	(5,55,845)	5,55,845	-	5,55,845	-	-	-	-	-
L&T WATER FACILITY AT GOVT SCHOOL	TH	(45,39,251)	45,39,251	-	45,39,251	-	-	-	-	-
L&T REPAIR ANGANWADI SEWANTRI	TI	(5,33,860)	5,33,860	-	5,33,860	-	-	-	-	-
L&T SOIL & WATER	TJ	(8,04,884)	8,04,884	-	8,04,884	-	-	-	-	-
L&T SANITATION	TK	(31,05,679)	31,05,679	-	31,05,679	-	-	-	-	-
L&T SANITATION 1015/AKB/32	TL		13,15,558	-	13,15,558	36,13,138	-	36,13,138	22,97,580	-
L&T SUSTAINABILITY 1023/AKB/32	TM		21,48,195	-	21,48,195	1,11,17,364	-	1,11,17,364	89,69,169	-
RAJENDRA JINDEL FELLOWSHIP	AH	-	14,95,000	-	14,95,000	8,27,500	-	8,27,500		6,67,500
AZIM PREMJI PHILANTHROPIC INITIATIVES PRIVATE LIMITED	AP	-	72,00,000	1,93,994	73,93,994	69,75,726	50,000	70,25,726		3,68,268
AZIM PREMJI PHILANTHROPIC INITIATIVES PRIVATE LIMITED	AG	-	1,00,00,000	1,98,753	1,01,98,753	65,99,679	1,48,200	67,47,879	-	34,50,874
MAHENDIRA & MAHENDIRA LTD.	AI	-	39,34,788	-	39,34,788	39,34,788	-	39,34,788	-	-
HDB FINANCIAL SERVICES LIMITED	AK	-	30,00,000	-	30,00,000	37,09,455	-	37,09,455	7,09,455	-
SIR RATAN TATA TRUST	AL	-	3,65,12,000	2,74,390	3,67,86,390	84,62,646	5,19,818	89,82,464		2,78,03,926
INTERGLOBE FOUNDATION	AM	-	30,51,120	-	30,51,120	8,24,257	-	8,24,257		22,26,863
CAPRI GLOBAL CAPITAL LTD.(CGCL)	AN	-	24,00,000	-	24,00,000	23,35,000	65,000	24,00,000		-
MAHINDRA WORLD CITY	AO	-	2,510	-	2,510	2,510	-	2,510		-
TOTAL OTHERS(INDIAN)(C)		1,19,58,733	32,00,73,243	(1,01,02,342)	30,99,70,901	28,57,21,222	13,39,918	28,70,61,140	2,25,67,674	5,74,36,166
OWN FUNDS										
SEVA MANDIR - NON CORPUS	99	1,77,87,659	30,700	90,11,960	90,42,660	66,576	2,52,774	3,19,350	-	2,65,10,971
STAFF WELFARE FUND	IA	21,75,404	-	5,81,804	5,81,804	6,27,715	-	6,27,715	-	21,29,493
GENERAL WELFARE FUND	II	12,21,656	-	2,00,000	2,00,000	41,586	-	41,586		13,80,070

Funding Agency		OPENING BALANCE As on 1.4.2025	RECEIPTS			EXPENDITURE			CLOSING BALANCE	
			Receipts during the year	Others/ (Refund)	Total	Recurring/Adj stment	Non Recurring	Total	Overspent as on 31.03.2026	Unspent as on 31.03.2026
SM DONATIONS	84	48,27,584	10,87,930	-	10,87,930	10,56,907	1,10,367	11,67,274		47,48,240
NANHE KADAM BADHTE KADAM (INDIAN)	72	-	5,60,023	-	5,60,023	43,942	-	43,942		5,16,081
KUNZRU LIBRARY FUND (INDIAN)	74	-	2,77,801	-	2,77,801	-	-	-		2,77,801
GROUP LEAVE ENCASHMENT	85	1,70,65,496	-	17,76,565	17,76,565	-	-	-		1,88,42,061
WOMEN WELFARE FUND	86	3,72,274	-	11,168	11,168	-	-	-	-	3,83,442
R.D.TATA TRUST-INTEREST	89	3,73,71,439	-	40,25,563	40,25,563	41,97,734	-	41,97,734	-	3,71,99,268
R.D.TATA TRUST-SEVA MANDIR CORPUS FUND	90	2,06,08,326	-	3,09,125	3,09,125	-	-	-	-	2,09,17,451
KAYA TRAINING CENTER		64,96,298	-	72,95,175	72,95,175	70,60,854	1,64,448	72,25,302	-	65,66,171
SEVA MANDIR - INDIAN CORPUS	92	5,37,67,580	31,100	-	31,100	-	-	-	-	5,37,98,680
TOTAL OWN(INDIAN)(D)		16,16,93,716	19,87,554	2,32,11,360	2,51,98,914	1,30,95,314	5,27,589	1,36,22,903	-	17,32,69,729
TOTAL INDIAN(C+D)		17,36,52,449	32,20,60,797	1,31,09,018	33,51,69,815	29,88,16,536	18,67,507	30,06,84,043	2,25,67,674	23,07,05,895
TOTAL OTHERS(FOREIGN & INDIAN)(A+C)		6,10,29,484	39,70,79,766	(1,01,02,342)	38,69,77,424	36,97,69,519	19,91,818	37,17,61,337	2,69,61,508	10,32,07,077
TOTAL OWN FUNDS(FOREGIN & INDIAN)(B+D)		30,51,33,927	21,23,679	3,63,06,258	3,84,29,937	1,72,17,804	5,98,899	1,78,16,703	-	32,57,47,163
GROSS TOTAL (INDIAN AND FOREIGN)		36,61,63,411	39,92,03,445	2,62,03,916	42,54,07,361	38,69,87,323	25,90,717	38,95,78,040	2,69,61,508	42,89,54,240
										40,19,92,732
OverSpent Balances		2,68,85,888							2,69,61,508	
UnSpent Balances		8,79,15,372							10,32,07,077	
Net Overspent/unspent Project Balances Carried over to Balance Sheet		6,10,29,484			38,69,77,424			37,17,61,337	7,62,45,569	
Net Overspent/unspent Project Balances transferred to Income and Expenditure A/c										1,52,16,085

Udaipur,
Dated:September 03 ,2026

for **B.L.PAGARIA & CO.,**
Chartered Accountants
FRN : 001821C.

(Signature)
Chittranjan Pagaria
Partner
M.N. 071017



(Signature)
Chief Executive

(Signature)
President

**SCHEDULE-2: ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2026**

A Significant Accounting Policies:

(Followed in framing the financial statements for the year ended March 31, 2026)

Accounting Policies on Development Activities:

1. In consonance with the aims and objects of the Seva Mandir-
 - a. takes up rural development projects to promote:
 - i Capital formation in the rural societies by creating basic infrastructure which could lead to improvement and sustaining their livelihood activities, such as land improvement, water supply for irrigation, water table management through water shed programs, other natural resource management activities, afforestation etc.
 - ii Human development activities which result in living standards such primary education, non-formal education, health care, Women and Child Development program etc.
 - iii Income generation programs for increase in the levels of income to the poor.
 - b. Promotes
 - i People's Organization in the form of Community Based Development Institutions to manage their own economic activities and maintenance of community assets built by the Trust.
 - ii Women's' mutual credit and savings groups, associations of such groups and federations to enhance the savings and borrowing power of the rural poor women with a aim to mobilize these funds for their income generation activities and to substitute their other credit needs from the local money lenders.
 - c. Works with the poor through these locally active Institutions and groups whether formally recognized under any law or not, in the accomplishment of its mission.
2. Of the above activities carried on the Trust
 - a. All expenses incurred whether for village infrastructure or for human development, in the services rendered to the rural poor have been treated as Development Program Expenditure and are so stated in the accounts.
 - b. In the case of rural development projects, which are in the nature of creation of capital assets for the rural communities, they are also written off as Development Program Expenditure. The community assets so created are handed over the village communities, which are organized as Gram Vikas Kosh in each of villages, where developmental activities are undertaken by the Trust.
 - c. In the case of development expenditure not resulting in creation of any community assets but result in the general improvement in the livelihood or living standards, such as health care, family planning, women development, education etc. they same is charged off a revenue expenditure in the books of the Trust.
3. Wherever any of the above services results income generation to the community as a whole, the Trust plays a role of intermediary catalyst and institutes separate fund. This fund is treated as a separate entity with a view to transfer the same to the community at appropriate time of their maturity. Though this forms part of the Trust's

operations for the time being they are more in the nature of cooperatives and hence the surplus or deficit are retained in the books of the entity, though the initial funds and subsidies provided are treated as liability in the books of the Trust.

4. The Trust has formed several Gram Vikas Kosh i.e. Community Based Developmental Institutions, as an entry point for directing its developmental efforts in villages or area where the Trust has chosen to work with. Most of the expenditure for creation of such village level community infrastructure are incurred in consultation with the Community and a portion of the cost of labor for such efforts by the community is directed towards the Kosh to enable to them to become sustainable in future for maintenance of such infrastructure created.
5. The Trust has also been actively promoting women's self-help groups to promote savings and thrift among the poor. The groups are promoted and supported by the Trust but essentially managed by the groups themselves. The external financial assistance for the groups to meet their immediate financial needs are directly secured by the groups with the assistance of the Trust, though the Trust does not financially involve in these transactions nor provides any financial or operational guarantees to lenders of the SHGs.
6. The expenditure on projects taken up with the support of donor agencies is, as far as possible, incurred according to the plans and budgets agreed upon. However, deviations do occur sometimes at the time of project execution depending upon the circumstances, location, awareness among the beneficiaries, local customs, availability of inputs, legal restrictions etc. Such variations monitored regularly are generally intimated to the donor agencies in advance.

Financial Accounting Policies:

1. The Trust follows accrual basis of accounting for all expenses (to the extent known) and cash basis for grants and donations except to the extent otherwise stated. Interests on investments are also accounted for on accrual basis.
2. All the accounting standards as applicable to the operations of the trust are being followed.
3. The books are drawn up on historical cost convention method based on the concept of going concern.

B: Notes on Accounts:

1. Fixed Assets:
 - a. All fixed assets are stated at cost.
 - b. No depreciation is charged on the assets.
 - c. Whenever the assets are sold the sale proceeds are transferred to Income and Expenditure Account as profit on sale of assets.
 - d. Except Land and Buildings, the Trust does not estimate any significant realizable value of the other assets held.
2. Method of Accounting:
 - a. All the grants and donations received, other than for corpus, on execution of rural development projects are taken as income and all expenses incurred on these projects are taken as expenditure. The unspent balance of funding agencies shown under current liabilities and overspent balance of funding agencies shown under current assets at the end of the financial year.

- b. Funding wise project wise receipts and payments are individually prepared and annexed to the main accounts in Schedule 11, which are co related to the consolidated main accounts.
3. Corpus Grants: Donations, grants and legacies received specially for the purposes of Corpus are credited to the Corpus accounts and principal grant is not utilized, but for the earnings on the investments of these grants.
4. Development Program Expenditure: The Trust is engaged in building its internal control systems to account for the Development Program Expenditure through appropriate ascertainment of utilization of material, labor and other efforts in respect of each of the micro projects undertaken, which results in community assets.
5. Expenditure incurred by the Governing Board Members Travel: Rs. Rs. 32,795/-
6. Auditor Remuneration includes: -
- | | |
|-----------------------------------|-----------------|
| Audit Fee (including service tax) | 1,60,000 |
| Income Tax | 80,000 |
| Verification of FCRA Return & UC | 35,000 |
| GST | 49,500 |
| Total | <u>3,24,500</u> |
7. Contingent liabilities: -
- (a) In respect of liabilities of peoples' organizations and trusts where the trust is involved in the promotion and management of the same. - Not ascertainable.

(b) The Employees Provident Fund & Misc. Provisions Act, 1952 applies to Seva Mandir and assessments of Seva Mandir have been completed up to Financial Year 2007-08. The disputed demand outstanding up to the said financial year is Rs. 49.67 lacs (under section 14-B and 7-Q of Employees Provident Act, 1952) out of which whole amount of Rs. 49.67 lacs has been deposited by the Seva Mandir under protest after lose the case from Appellate authority. Now the said appeal has been placed before the Hon able High Court, Jodhpur, Rajasthan. The advance deposit balance of Rs. 49.67 lacs are shown under Loans and advances in Balance Sheet. The Raj. High court, Jodhpur has accepted our writ petition No.6631/10. The Honourable Judge was of the opinion that the interest/damages levied vide order no-RJ/UDR/DAMAGES/8350/56/7613 dated-15-09-2008 is unjust and the case has been remanded for review the order to concerned authority (RPF Commissioner) and the decision given in favour of Seva Mandir by the concerned authority subject to appealable by PF Dept. within stipulated time limit under the court of law. The PF tribunal has reduced the penalty to 50%. We had filed the writ petition in the Rajasthan High Court for 100% waiver. Based on the case file to the Honourable High Court and decision given by the RPF commissioner and the interpretations of other relevant provisions, the management has decided that the demand is likely to be either deleted or substantially reduced and accordingly no provision has been made.

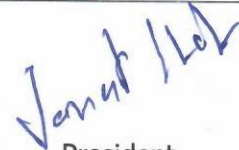
8. Previous year figures have been regrouped and rearranged wherever necessary to correspond to the current year's figures.

At Udaipur, dated: September 3, 2026,

For **B.L. PAGARIA & CO.,**
FRN NO. - **001821C**
Chartered Accountants


(**Chittranjan Pagaria**)
(Partner)
M.No. **078977**




President


Chief Executive