PHILLIPOS & Co.

CHARTERED ACCOUNTANTS

P. B. No. 534, No. 47, M-FLOOR
WHEELER ROAD, COX TOWN
BANGALORE - 560 005

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Independent Auditor's Report

To
The Trustees of
Vaani Deaf Children's Foundation

Opinion

We have audited the accompanying Financial Statements of vaani Deaf children's foundation comprise the Balance Sheet as at 31st March 2025, the Income and Expenditure Account and Receipts and Payment Account for the year then ended and a summary of Notes and significant Accounting Policies.

In our opinion and to the best of our information and according to the explanations given to us, the Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Trust as at 31st March 2025, and 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 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 entity in accordance with the ethical requirements that are relevant to our audit of the Financial Statements and we have fulfilled our ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Standalone Financial Statements

Management of the Trust is responsible for the preparation and fair presentation of the Financial Statements in accordance with the Accounting Standards generally accepted in India, 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, the Management is responsible for assessing the Trust'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 the Management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. The Management is also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements 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 Standard Auditing Practises prescribed by ICAI 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.

We communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matters

Further, based on our audit we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
b. In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.
c. The Balance Sheet, the Income and Expenditure Account and Receipts and Payment Account dealt with by this Report are in agreement with the relevant books of account.

For Phillipos & Co
Chartered Accountants
FRN: 002650S

PHILLIPOS & Co.
BANGALORE-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

Baby Issac
Partner
Membership No: 027621
UDIN: 25027621BMOBYU9997

Place: Bengaluru
Date:14-06-2025

Vaani Deaf Children's Foundation

Balance Sheet as at 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Unrestricted Funds		3,01,83,050	2,75,80,116
(b)	Restricted Funds		20,32,639	-
			3,22,15,689	2,75,80,116
2	**Current liabilities**			
(a)	Other current liabilities	4	10,35,030	71,38,729
			10,35,030	71,38,729
	Total		**3,32,50,719**	**3,47,18,845**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		1,16,07,079	81,84,862
			1,16,07,079	81,84,862
2	**Current assets**			
(a)	Cash and bank balances	7	2,13,73,693	2,60,23,558
(b)	Short Term Loans and Advances	6	2,43,000	4,68,895
(c)	Other Current Assets	8	26,948	41,530
			2,16,43,641	2,65,33,983
	Total		**3,32,50,719**	**3,47,18,845**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For VAANI Deaf Children's Foundation

For VAANI DEAF CHILDREN'S FOUNDATION

TRUSTEE & CHAIRPERSON

T V Ramaswamy
Trustee, Chairperson

Sumedha Vijaylaxmi Joglekar
Director

Date: 14-06-2025
Place: Bangalore

PHILLIPOS & Co.
BANGALORE-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

As per our report of even date
For Phillipos & Co.
Chartered Accountants
FRN : 002650 S

Baby Issac
Partner
Mem.No:027621
UDIN: 25027621BMOBYU9997

For VAANI DEAF CHILDREN'S FOUNDATION

Director

VAANI DEAF CHILDREN'S FOUNDATION
Bangalore
560043

Vaani Deaf Children's Foundation
Income and Expenditure for the year ended 31-03-2025

(Amount in Rs.)

	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income**							
(a)	Donations and Grants	9	59,48,034	3,98,09,701	4,57,57,735	76,62,470	2,80,14,298	3,56,76,768
II	Other Income	10	8,88,335		8,88,335	7,85,418		7,85,418
III	Total Income (I+II)		68,36,369	3,98,09,701	4,66,46,070	84,47,888	2,80,14,298	3,64,62,186
IV	**Expenses:**							
(a)	Employee benefits expense	11	42,31,950	2,15,54,129	2,57,86,079	31,33,175	87,24,307	1,18,57,482
(b)	Depreciation and amortization expense	12	12,36,286	7,86,412	20,22,698	14,21,440		14,21,440
(c).	Other expenses	13						
(i)	Charitable expenses	13(a)	14,41,292	1,06,06,692	1,20,47,984	23,96,989	1,23,65,663	1,47,62,652
(ii)	Other Expenses		4,53,721	37,32,653	41,86,374	11,35,448	25,93,416	37,28,864
	Total expenses		73,63,249	3,66,79,887	4,40,43,136	80,87,053	2,36,83,386	3,17,70,439
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		(5,26,881)	31,29,815	26,02,934	3,60,836	43,30,912	46,91,748
VI	Exceptional items (specify nature & provide note/delete if none)						-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		(5,26,881)	31,29,815	26,02,934	3,60,836	43,30,912	46,91,748
VIII	Extraordinary Items (specify nature & provide note/delete if none)						-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		(5,26,881)	31,29,815	26,02,934	3,60,836	43,30,912	46,91,748
	Balance tansferred to General Fund		(5,26,881)	31,29,815	26,02,934	3,60,836	43,30,912	46,91,748
	The accompanying notes are an integral part of the financial statements							

For VAANI Deaf Children's Foundation

For VAANI DEAF CHILDREN'S FOUNDATION

TRUSTEE & CHAIRPERSON

T V Ramaswamy
Trustee, Chairperson

Sumedha Vijaylaxmi Joglekar
Director

PHILLIPOS & Co.
BANGALORE-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

For VAANI DEAF CHILDREN'S FOUNDATION
Director

Date: 14-06-2025
Place: Bangalore

As per our report of even date
For Phillipos & Co.
Chartered Accountants
FRN : 002650 S

Baby Issac
Partner
Mem.No:027621
UDIN: 25027621BMOBYU9997

VAANI DEAF CHILDREN'S FOUNDATION
Bangalore
560043

Vaani Deaf Children's Foundation

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity

Vaani Deaf Children's Foundation, established in 2005, is India's first national NGO dedicated exclusively to childhood deafness. It provides comprehensive services addressing the social, emotional, communication, language development, health, and educational needs of hearing-impaired children. VAANI's mission extends to empowering families to actively support their children and advocate for their rights with governments and service providers.

The trust is registered under Section 12AA of the Indian Income-tax Act, 1961 with Director of Income Tax (Exemptions) vide Registration No: AAATI4908BE20211 dated 05-04-2022.This makes the trust eligible for tax exemption on total income subject to compliance with the specific provisions of the Indian Income-tax Act, 1961.

Note - 2 Significant Accounting Policies

a. Basis of preparation of Financial Statements

Financial statements are prepared on the historical cost convention, on the accrual basis of accounting and in accordance with the generally accepted accounting principles in India.

a. Accounting for Grants

The Trust is following fund-based accounting wherein specific grant is taken to the balance sheet. The amount utilized from the specific grant during the year is transferred to the Income & Expenditure account, and the revenue expenditure incurred from specified grant is taken to the Income & Expenditure account, in accordance with the Technical Guide on Accounting for Not-for-Profit Organizations issued by the Institute of Chartered Accountants of

b. Fixed Assets and Depreciation

Fixed Assets are stated at cost less accumulated depreciation. Depreciation on assets is provided at the rate prescribed under the Indian Income-tax Act, 1961 on the written down value of the assets

c. Foreign Currency Transactions

Transactions in foreign currencies are accounted on actual realization basis on the date of transaction.

d. Employee Benefits

Employee benefits include a provident fund. The Trust's contribution to Employees Provident Fund is considered as defined contribution plan and is charged as an expense based on amount of contribution required to be made when services are rendered by the employees.

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024(Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	**Unrestricted Funds**				
1	General Funds	2,75,80,116	26,02,934		3,01,83,050
(B)	**Restricted Funds**				-
1	Aecom India Global Services	-	6,72,500	-	6,72,500
2	APPI	-	491	4	487
3	Arohan		6,32,100	6,32,100	-
4	Regaal Resources Limited	-	6,72,000	-	6,72,000
6	SETU Projects		3,86,834		3,86,834
7	SVP FC		3,00,000		3,00,000
8	GIVE Mission Equality in Disability		5,31,874	5,31,056	818
		-	31,95,799	11,63,160	20,32,639
	Previous Year (PY)	2,28,36,829	3,65,13,725	3,17,70,438.63	2,75,80,116

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. CHARTERED ACCOUNTANTS BENGALURU-5 FRN 002650S

Vaani Deaf Children's Foundation

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

4		Notes	31 March 2025	31 March 2024
(a)	Restricted Grant received in advance	4(a)	-	67,57,939
(b)	Advance Received		32,379	
(c)	TDS payable		79,195	1,06,465
(d)	Other payables (Statutory and Salary payable)	4(b)	9,23,456	2,74,324
	Total Other current liabilities		**10,35,030**	**71,38,728**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Vaani Deaf Children's Foundation

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

4(a)	Particulars	31 March 2025	31 March 2024
	Current Liability & Provisions		
	Restricted Grant Received in Advance		
(i)	SVP		
	Opening	3,25,459	
	Add: received during the year	12,01,318	
	Less: Utilised during the year	15,26,777	
	Closing	-	3,25,459
(ii)	SETU Projects		
	Opening	59,39,820	
	Add: received during the year	-	
	Less: Utilised during the year	55,52,986	
	Less: Transfer to restricted funds	3,86,834	
	Closing	-	59,39,820
(iii)	Child Vikas International		
	Opening	4,92,660	
	Add: received during the year	-	
	Less: Utilised during the year	4,92,660	
	Closing	-	4,92,660
	Total (a)	-	67,57,939

4(b)	Other Payable	31 March 2025	31 March 2024
(i)	Liability for Expenses	1,83,735	97,246
(ii)	Professional Tax payable	7,754	6,036
(iii)	Audit Fee Payable	10,000	12,798
(iv)	ESI Payable	37,788	25,928
(v)	PF payable	1,90,158	1,32,316
(vi)	Exgratia Payable	4,44,521	
(vii)	Salary payable	49,500	
	Total	**9,23,456**	**2,74,324**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Name of the NPO :Vaani Deaf Children's Foundation
Notes forming part of the Financial Statements for the year ended 31st March, 2025

Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets	Office equipment	Furniture & Fixtures	Vehicles	Others (Computer)	Camera	DVD	File Cabinet	Projector With Screen	Television	Printer	UPS	Exide - Equipments
Gross Block												
At 1 April 2024	46,10,801	6,31,264	7,57,236	27,96,039	1,37,436	1,907	3,927	62,795	3,61,596	86,028	63,800	5,88,000
Additions												
Up to 31 Sep 2024	1,11,659	18,300		72,388								
After 01 oct 2024	92,401	37,760		3,13,781								
Deductions/Adjustments						468	1,522				11	
At 1 April 2023	8,33,139	5,59,882	7,57,236	19,06,910	88,936	1,907	3,927	62,795	1,11,707	66,263	58,200	5,88,000
Additions	35,73,602	71,382		8,89,129	48,500				2,49,889	19,765	5,600	
Deductions/Adjustments												
At 31 March 2025	**48,14,861**	**6,87,324**	**7,57,236**	**31,82,208**	**1,37,436**	**1,439**	**2,405**	**62,795**	**3,61,596**	**86,028**	**63,789**	**5,88,000**
At 31 March 2024	**44,06,741**	**6,31,264**	**7,57,236**	**27,96,039**	**1,37,436**	**1,907**	**3,927**	**62,795**	**3,61,596**	**86,028**	**63,800**	**5,88,000**
Depreciation/Adjustments												
At 1 April 2024	9,35,659	4,51,945	2,74,812	25,16,285	86,217	2,932	5,479	68,203	67,411	53,603	36,349	3,04,081
Additions	-	-	-	-	-	-	-	-	-	-	-	-
Deductions/Adjustments												
At 1 April 2023	6,04,216	4,18,223	1,89,678	20,24,978	78,730	2,850	5,310	65,400	26,941	34,693	31,998	2,53,977
Additions	3,31,443	33,722	85,134	4,91,307	7,486	83	169	2,803	40,471	18,910	4,350	50,103
Deductions/Adjustments												
At 31 March 2025	**9,35,659**	**4,51,945**	**2,74,812**	**25,16,285**	**86,217**	**2,932**	**5,479**	**68,203**	**67,411**	**53,603**	**36,349**	**3,04,081**
At 31 March 2024	**9,35,659**	**4,51,945**	**2,74,812**	**25,16,285**	**86,217**	**2,932**	**5,479**	**68,203**	**67,411**	**53,603**	**36,349**	**3,04,081**
Net Block												
At 31 March 2025	**38,68,838**	**3,77,132**	**4,82,424**	**13,50,045**	**66,673**	**(0)**	**(0)**	**15,881**	**3,04,278**	**38,247**	**27,441**	**2,83,919**
At 31 March 2024	**36,64,778**	**3,21,072**	**4,82,424**	**9,63,876**	66,673	**468**	**1,521**	**15,881**	**3,04,278**	**38,247**	**27,452**	**2,83,919**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Name of the NPO :Vaani Deaf Children's Foundation
Notes forming part of the Financial Statements for the year ended 31st March, 2025

5 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	APPI - Sohum Devices	ANZ -Sohum Device	Onmobile - Sohum Devices	TR - Sohum Device	Bajaj Screening Devices	AVEA-OAE Device	Anmol -Computer	Bajaj Computer	Laptop-SETU project	Anmol-Furniture	Furniture-Bajaj	Total
Gross Block												
At 1 April 2024	6,27,200	5,32,000	16,35,690	5,49,990	-	-	-	-	-	-	-	1,32,41,647
Additions												-
Up to 31 Sep 2024						3,04,500	50,129		43,422			6,00,398
After 01 oct 2024					41,52,555			1,94,403	36,568	14,349	4,700	48,46,517
Deductions/Adjustments												2,000
At 1 April 2023	6,27,200	5,32,000	16,35,690	5,49,990								83,83,780
Additions												48,57,867
Deductions/Adjustments												
At 31 March 2025	**6,27,200**	**5,32,000**	**16,35,690**	**5,49,990**	**41,52,555**	**3,04,500**	**50,129**	**1,94,403**	**79,990**	**14,349**	**4,700**	**1,86,86,562**
At 31 March 2024	**6,27,200**	**5,32,000**	**16,35,690**	**5,49,990**	-							**1,32,41,647**
Depreciation/Adjustments												
At 1 April 2024	3,48,908	2,05,286	6,58,854	1,17,560	-	-						61,33,582
Additions	41,744	49,007	1,46,525	64,864	3,11,442	45,675	20,052	38,881	24,682	717	235	20,22,698
Deductions/Adjustments												
At 1 April 2023	2,99,798	1,47,630	4,86,471	41,249								47,12,142
Additions	49,110	57,656	1,72,383	76,311								14,21,441
Deductions/Adjustments												
At 31 March 2025	**3,90,652**	**2,54,293**	**8,05,379**	**1,82,425**	**3,11,442**	**45,675**	**20,052**	**38,881**	**24,682**	**717**	**235**	**80,71,714**
At 31 March 2024	**3,48,908**	**2,05,286**	**6,58,854**	**1,17,560**	-	-						**61,33,582**
Net Block												
At 31 March 2025	**2,36,548**	**2,77,707**	**8,30,311**	**3,67,565**	**38,41,113**	**2,58,825**	**30,077**	**1,55,522**	**55,308**	**13,632**	**4,465**	**1,16,07,079**
At 31 March 2024	**2,78,292**	**3,26,715**	**9,76,836**	**4,32,430**								**81,84,862**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Vaani Deaf Children's Foundation

Notes forming part of the Financial Statements for the year ended 31st March, 2025

	Particulars	Note		Short Term	
6	**Loans and advances**			31 March 2025	31 March 2024
	(Unsecured)				
(a)	Other loans and advances - Advance for programme			-	2,08,395
(b)	Security Deposits			2,43,000	2,60,500
				2,43,000	**4,68,895**
	Total			**2,43,000**	**4,68,895**
	Total (A + B)			**2,43,000**	**4,68,895**
7	**Cash and Bank Balances**			31 March 2025	31 March 2024
A	**Cash and cash equivalents**	7(a)			
(a)	On current accounts			-	10,000
(b)	Savings bank			1,72,37,642	2,20,97,490
(c)'	Cash on hand			-	-
	Total		(I)	1,72,37,642	2,21,07,490
B	**Other bank balances**				
(a)	Bank Deposits	7(b)			
(i)	Fixed Deposits			41,36,051	39,16,067
	Total other bank balances		(II)	41,36,051	39,16,067
	Total Cash and bank balances		(I+II)	**2,13,73,693**	**2,60,23,558**
8	Other current assets			31 March 2025	31 March 2024
	TDS Receivables			**26,948**	**41,530**
	Total			**26,948**	**41,530**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Vaani Deaf Children's Foundation

Notes forming part of the Financial Statements for the year ended 31st March, 2025

CASH AND BANK

7(a) Sl. No	Name of the Bank	Complete Account Number	IFS Code	Type of Account - Savings Bank Account / Current Account / Cash Credit Account	Amount (`) Bank Balance as on 31st March 2025	Amount (`) Bank Balance as on 31st March 2024
1	SBI -FC	40001155706	SBIN0000691	Savings Bank Account	**54,34,319**	**58,41,789**
2	Kotak Mahindra Bank-FC Utilization	3045134983	KKBK0000431	Savings Bank Account	**4,93,916**	**87,655**
3	HDFC Domestic- TMF	50100027081962	HDFC0000013	Savings Bank Account	10,188	10,689
4	HDFC Current- TMF	50200087182594	HDFC0000013	Current Account	-	10,000
5	HDFC Domestic-APPI	50100136041855	HDFC0002011	Savings Bank Account	13,107	12,620
6	HDFC Domestic- VG	00141450000116	HDFC0000014	Savings Bank Account	18,56,373	86,40,673
7	HDFC Domestic-ASSAM	50100109703950	HDFC0002916	Savings Bank Account	31,294	56,423
8	HDFC Domestic- Kolkata	02641450000161	HDFC0000264	Savings Bank Account	4,451	4,256
9	Kotak Mahindra Bank-Domestic	3011918975	KKBK0000431	Savings Bank Account	39,00,832	37,70,526
10	Kotak Mahindra Bank-Domestic	3012791133	KKBK0000431	Savings Bank Account	55,08,995	36,79,294
11	Credit card balance (Kotak Mahindra)				- 15,832	- 6,434
	Total				1,72,37,642	2,21,07,490
					Cash Balance as on 31st March 2025	Cash Balance as on 31st March 2024
1	Cash				-	-
					Fixed deposit Balance as on 31st March 2025	Fixed deposit Balance as on 31st March 2024
1	Fixed Deposit				41,36,051	39,16,067
	Total				2,13,73,693	2,60,23,558

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Vaani Deaf Children's Foundation

Notes forming part of the Financial Statements for the year ended 31st March, 2025

FIXED DEPOSIT

	FD NO	BANK	DATE OF DEPOSIT	MATURITY DATE	Balance as on 31-03-2025	Balance as on 31-03-2024
7(b)	50300430831699	HDFC	29-05-2024	29-05-2025	12,22,355	11,51,978
	50300430841623	HDFC	29-05-2024	29-05-2025	24,44,716	23,03,960
	3012902058	KOTAK MAHINDRA BANK	04-01-2024	04-01-2025	4,38,814	4,13,260
		Accrued Interest on Fixed Deposit			30,165	46,869
					41,36,051	**39,16,067**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Vaani Deaf Children's Foundation

Receipts and Payment Account for the year ended 31st March 2025

Particulars	Notes		31.03.2025 Rs.	31.03.2024 Rs.
Opening Cash and Bank balance	14		2,60,23,558	2,09,46,119
Receipts:				
Grants & Donations	15		4,10,32,435	3,94,50,893
Other Income	16		9,29,865	8,03,528
Liabilities	17		6,21,862	2,34,602
			6,86,07,719	**6,14,35,142**
Payments:				
Human Resource	18			
Project		2,15,54,129		
General		42,31,950	2,57,86,079	1,18,57,482
Operational Expenses	19			
Project		1,06,06,692		
General		14,41,292	1,20,47,984	1,47,62,652
Office & Administrative Expenses	20			
Project		37,32,649		
General		2,44,447	39,77,096	33,86,209
Fund Raising Activity	21		1,99,678	3,59,178
Bank Charges			9,600	13,777
Write off Old Balances			-	
Fixed Assets	22		54,44,915	48,57,867
Loans and Advances	23		(2,31,327)	1,74,420
Liabilities	17		-	-
Closing Bank ,Cash, Fixed Deposit Balance	24		2,13,73,693	2,60,23,558
			6,86,07,719	**6,14,35,143**

For VAANI Deaf Children`s Foundation

For VAANI DEAF CHILDREN'S FOUNDATION

TRUSTEE & CHAIRPERSON

T V Ramaswamy
Trustee, Chairperson

PHILLIPOS & Co.
BANGALORE-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

Sumedha Vijaylaxmi Joglekar
Director

As per our report of even date
For Phillipos & Co.
Chartered Accountants
FRN : 002650 S

Baby Issac
Partner
Mem.No:027621
UDIN:25027621BMOBYU9997

For VAANI DEAF CHILDREN'S FOUNDATION
Director

Date: 14-06-2025
Place: Bangalore

VAANI DEAF CHILDREN'S FOUNDATION
Bangalore 560043

Vaani Deaf Children's Foundation

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Grants & Donations

9	Particulars	31.03.2025 Rs.	31.03.2024 Rs.
I	**Unrestricted Fund**	59,48,034	76,62,470
II	**Restricted Fund**		
(i)	TMF	30,00,058	38,47,838
(ii)	AGCO	-	3,50,000
(iii)	APPI	-487	5,24,532
(iv)	Child Vikas International	4,92,660	-
(v)	Exxon Mobile	36,08,000	30,50,000
(vi)	GIVE Mission Equality in Disability	5,31,056	34,84,013
(vii)	SVP Local	15,26,777	9,71,601
(viii)	OnMobile	10,23,049	16,06,556
(ix)	On Mobile(FC)		1,70,195
(x)	ANZ	30,00,000	30,00,000
(xi)	RNCT Malancha	6,90,000	6,90,000
(xii)	SETU Projects	55,52,986	25,82,930
(xiii)	Thomson & Reuters		21,41,830
(xiv)	Bajaj	54,00,000	-
(xv)	Intel	75,94,550	45,63,700
(xvi)	RNCT Siliguri	6,54,900	6,54,900
(xvii)	S Jindal Foundation	50,000	77,473
(xviii)	Thomson & Reuters	32,38,332	2,88,010
(xix)	Aveva	3,04,500	10,720
(xx)	Aavishkar	4,11,400	
(xxi)	Anmol	20,99,820	
(xxii)	Arohan	6,32,100	
		4,57,57,735	**3,56,76,768**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Notes forming part of the Financial Statements for the year ended 31st March, 2025
Vaani Deaf Children's Foundation
13(a).Notes Forming Part of Income & Expenditure
Charitable Expenses - Project Expenses

13(a)	Particulars	Restricted funds	Unrestricted funds	31.03.2025 Rs.	31.03.2024 Rs.
(i)	**Project**				
(ii)	Annual Camp	-	-	-	10,720
(iii)	Book Launching-Unstoppable	-	-	-	11,718
(iv)	Capacity Building	3,97,376	-	3,97,376	1,12,034
(v)	Community Ear Screening	6,28,058	-	6,28,058	6,53,952
(vi)	Community Awareness & Outreach	1,57,148	-	1,57,148	82,000
(vii)	Consultative Workshop	27,780	-	27,780	-
(viii)	Early Identification(New Born Screening)	1,77,027	-	1,77,027	14,28,791
(ix)	Early Intervention Educational	20,45,289	-	20,45,289	19,66,880
(x)	Hearing Aid Support & Distribution	30,000	-	30,000	6,00,000
(xi)	Hearing Programme	1,08,000	-	1,08,000	3,00,000
(xii)	Teacher Training Program	-	-	-	5,000
(xiii)	Impact Assessment	-	-	-	15,179
(xiv)	Interpreter Fo HI Students	-	-	-	56,000
(xv)	Kishanganj Program Support	-	-	-	28,000
(xvi)	OM/C2 Self Defence Instructor Fees	-	-	-	53,625
(xvii)	Material Cost	2,77,339	-	2,77,339	4,20,558
(xviii)	Monitoring & Evaluation	14,44,777	-	14,44,777	5,56,488
(xix)	Parent-Teacher Meeting/Training Expenses	62,100	-	62,100	6,74,303
(xx)	Nutrition Supplement	2,07,960	-	2,07,960	5,40,675
(xxi)	Other Progremme Expenses	1,50,397	-	1,50,397	-
(xxii)	Partner SRC Expenses	-	-	-	1,65,042
(xxiii)	Program Cost	29,29,913	1,15,477	30,45,390	21,12,487
(xxiv)	Project Coordinator	4,29,827	-	4,29,827	14,63,262
(xxv)	Remedial Education Support	-	-	-	5,40,726
(xxvi)	Resource Mobilization	-	-	-	55,000
(xxvii)	Sadan Resource(Early Intervention)	-	-	-	11,67,440
(xxviii)	Sign Assitive App	-	-	-	1,50,000
(xxix)	Special Educator	-	45,945	45,945	6,19,956
(xxx)	Skill Training	4,59,410	-	4,59,410	2,39,872
(xxxi)	Sohum Programme Activity	2,37,650	-	2,37,650	2,27,403
(xxxii)	Tactile Speech	2,43,289	1,69,909	4,13,198	-
(xxxiii)	Tailoring Program	36,000	-	36,000	1,00,655
(xxiv)	Teacher Training Program-100	87,724	-	87,724	40,000
(xxxv)	Teaching and learning material	12,000	-	12,000	-
(xxxvi)	TLM Program	20,000	-	20,000	23,000
(xxxvii)	Uniform	-	-	-	2,07,886
(xxxviii)	Vaani MIS	-	1,20,200	1,20,200	50,000
(xxxix)	Video Creation	30,000	5,24,261	5,54,261	84,000
(xxxx)	OM/C2 Self Defence Instructor Fees	49,500		49,500	
(xxxxi)	Exxon /A4 Accessaries, Gel, Maintenance	1,44,000		1,44,000	
(xxxxii)	Teli medicine& Audiologist Verification	1,66,501		1,66,501	
(xxxxiii)	VAANI Program Website Revamp Activity		3,54,000	3,54,000	
(xxxiv)	Vaani DMT Programme		22,500	22,500	
(xxxxv)	Stipend		5,000	5,000	
(xxxxvi)	Program, Social Media & Public Engangement		84,000	84,000	
(xxxxvii)	Educational Intervention Training support	47,627		47,627	
		1,06,06,692	**14,41,292**	**1,20,47,984**	**1,47,62,652**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Vaani Deaf Children's Foundation

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

	Particulars	31 March 2025			31 March 2024		
10	**Other income**	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(a)	Interest income	8,63,335			7,85,418		7,85,418
(b)	Resource person Fee	25,000					
	Total other income	**8,88,335**					**7,85,418**

	Particulars	31 March 2025			31 March 2024		
11	**Employee benefits expense**	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	(Including contract labour)						
(a)	Salaries, wages, bonus and other allowances	38,67,729	2,15,54,129	2,54,21,858	26,36,580	87,24,307	1,13,60,887
(b)	Gratuity expenses	3,64,221	-	3,64,221	4,96,595	-	4,96,595
	Total Employee benefits expense	**42,31,950**	**2,15,54,129**	**2,57,86,079**	**31,33,175**	**87,24,307**	**1,18,57,482**

	Particulars	31 March 2025			31 March 2024		
12	**Depreciation and amortization expense**	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(a)	on tangible assets (Refer note 5)	12,36,286	7,86,412	20,22,698	14,21,440		14,21,440
	Total Depreciation and amortization expense	**12,36,286**	**7,86,412**	**20,22,698**	**14,21,440**	-	**14,21,440**

	Particulars	31 March 2025			31 March 2024		
13	**Other Expenses**	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(a)	Charitable Expenses - Project Expenses	14,41,292	1,06,06,692	1,20,47,984	23,96,989	1,23,65,663	1,47,62,652
	Total I	**14,41,292**	**1,06,06,692**	**1,20,47,984**	**23,96,989**	**1,23,65,663**	**1,47,62,652**
(b)	Other Expenses						
(i)	Administrative charges	2,17,382	6,68,794	8,86,176	7,46,753	2,90,956	10,37,709
(ii)	Power and fuel	-	23,989	23,989		14,990	14,990
(iii)	Rent	-	15,20,294	15,20,294		11,71,291	11,71,291
(iv)	Repairs and maintenance - Office	-	1,01,502	1,01,502		3,04,477	3,04,477
(v)	Repairs and maintenance - Computer	-	32,046	32,046		-	-
(vi)	Repairs and maintenance - General		10,050	10,050		16,335	16,335
(vii)	Insurance	-		-		6,000	6,000
(viii)	Water Charges	-	9,300	9,300		11,500	11,500
(ix)	Travelling expenses	-	1,64,932	1,64,932			-
(x)	Auditor's remuneration	27,065	10,000	37,065		30,364	30,364
(xi)	Printing and stationery	-	1,91,086	1,91,086	8,000	2,03,726	2,11,726
(xii)	Communication expenses	-	66,531	66,531	109	1,31,480	1,31,589
(xiii)	Management Indicative expenses	-	8,50,834	8,50,834		2,46,842	2,46,842
(xiv)	Sanitation and cleaning	-	83,291	83,291		61,854	61,854
(xv)	Meeting Expenses	-		-	13,173	-	13,173
(xvi)	Web maintanence	-		-	20,758	19,796	40,554
(xvii)	Bank Charges	9,596	4	9,600	13,777		13,777
(xviii)	Accounting Charges	-	-	-		72,000	72,000
(xix)	Postage and Telegram		-	-		11,805	11,805
(xx)	Ex - gratia	-	-	-	4,000	-	4,000
(xxi)	Fund Raising Activity	1,99,678		1,99,678	3,59,178		3,59,178
(xxii)	Write off or Reversals	-	-	-	(30,300)	-	(30,300)
	Total II	**4,53,721**	**37,32,653**	**41,86,374**	**11,35,448**	**25,93,416**	**37,28,864**
	Total (I+II)	**18,95,013**	**1,43,39,345**	**1,62,34,358**	**35,32,437**	**1,49,59,079**	**1,84,91,516**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. CHARTERED ACCOUNTANTS BENGALURU-5 FRN 002650S

Notes forming part of the Receipts and Payments for the year ended 31st March, 2025

Note 14

Opening Balances

Particulars	01-04-2025 Rs.	01-04-2024 Rs.
Bank		
1. HDFC - 50100027081962 - TMF	20,689	10,000
2. HDFC - 50100136041855 - APPI	12,620	5,24,532
3. HDFC - 00141450000116 - Local	86,40,673	49,24,410
4. HDFC - 50100109703950 - Local	56,423	63,932
5. Kotak Mahindra Bank - 3012791133 - Local	36,79,294	28,62,212
6. Kotak Mahindra Bank - 3011918975 - Local	37,70,526	35,43,984
7. PNB - 0068010163927 - Local(UBI)		-
8. HDFC Assam	4,256	4,193
9. HSBC - 025329327002 - FC		
10.KMBL FCRA Utility A/c 3045134983	87,655	10,38,584
11.SBI FC 00000040001155706	58,41,789	42,87,907
12.Kotak Mahindra Bank - Credit Card - Local	(6,434)	0
Fixed Deposit		
HDFC	34,78,276	33,01,627
Kotak Mahindra Bank	4,13,260	3,84,737
Cash		
Cash - General	-	-
Cash - FC	-	-
Cash - Assam JTT	-	-
	2,59,99,026	**2,09,46,119**

Note 15

Grants & Donations

Particulars	31-03-2025 Rs.	31-03-2024 Rs.
General	59,48,034	76,62,470
Grants :		
TMF	30,00,058	38,47,838
AGCO	-	3,50,000
GIVE FOUNDATIN	5,31,874	17,90,485
Child Vikas International	-	4,92,660
Exxon Mobile	36,08,000	30,50,000
SVP Local	12,01,318	11,63,260
SVP FC	3,00,000	-
RNCT	6,90,000	13,44,900
Siliguri	6,54,900	-
SETU Projects	-	85,22,750
Regaal Resources Limited	6,72,000	-
ANZ	30,00,000	30,00,000
ONMOBILE	10,23,049	14,71,000
THOMSON & REUTERS	32,38,332	21,41,830
Bajaj	54,00,000	-
Aveva	3,04,500	-
Intel	75,94,550	45,63,700
S Jindal Foundation	50,000	50,000
Aavishkar	4,11,400	-
Arohan	6,32,100	-
Anmol	20,99,820	-
Aecom India Global Services	6,72,500	-
	4,10,32,435	**3,94,50,893**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-51 FRN 002650S CHARTERED ACCOUNTANTS

Note 16

Other Income

Particulars	31-03-2025 Rs.	31-03-2024 Rs.
Interest SB	6,16,574	5,32,088
Interest on FD	2,44,431	2,52,040
Interest on Income Tax refund	2,330	1,290
Resource persons Fee	25,000	
Income Tax refund	41,530	18,110
	9,29,865	**8,03,528**

Note 17

Liabilities

Particulars	31-03-2025 Rs.	31-03-2024 Rs.
Audit Fee Payable	(2,798)	12,798
ESI Payable	11,860	25,928
Liability for Expenses	86,489	97,246
PF Payable	57,842	36,950
Profession Tax Payable	1,718	1,250
Salary Payable	49,500	-
TDS Payable	(27,270)	60,430
Exgratia Payable	4,44,521	
	6,21,862	**2,34,602**

Note 18

Human Resource

Particulars	Project	General	31-03-2025 Rs.	31-03-2024 Rs.
Salary for Project Staff	2,15,54,129		2,15,54,129	87,24,307
General Salary		42,31,950	42,31,950	31,33,175
	2,15,54,129	**42,31,950**	**2,57,86,079**	**1,18,57,482**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Note 19

Operational Expenses

Particulars	Project	General	31-03-2025 Rs.	31-03-2024 Rs.
Project:				
Annual Camp			-	10,720
Book Launching-Unstoppable			-	11,718
Capacity Building	3,97,376		3,97,376	1,12,034
Community Ear Screening	6,28,058		6,28,058	6,53,952
Community Awareness & Outreach	1,57,148		1,57,148	82,000
Consultative Workshop	27,780		27,780	-
Early Identification(New Born Screening)	1,77,027		1,77,027	14,28,791
Early Intervention Educational	20,45,289		20,45,289	19,66,880
Hearing Aid Support & Distribution	30,000		30,000	6,00,000
Hearing Programme	1,08,000		1,08,000	3,00,000
Teacher Training Program			-	5,000
Impact Assessment			-	15,179
Interpreter Fo HI Students			-	56,000
Kishanganj Program Support			-	28,000
OM/C2 Self Defence Instructor Fees			-	53,625
Monitoring & Evaluation	14,44,777		14,44,777	5,56,488
Material Cost	2,77,339		2,77,339	4,20,558
Parent-Teacher Meeting/Training Expenses	62,100		62,100	6,74,303
Nutrition suppliment	2,07,960		2,07,960	5,40,675
Other Programme expense	1,50,397		1,50,397	-
Partner SRC Expenses			-	1,65,042
Program Cost	29,29,913	1,15,477	30,45,390	21,12,487
Project Coordinator	4,29,827		4,29,827	14,63,262
Remedial Education Support			-	5,40,726
Resource Mobilization			-	55,000
Sadan Resource(Early Intervention)	-		-	11,67,440
Sign Assitive App			-	1,50,000
Special Educator	-	45,945	45,945	6,19,956
Skill Training	4,59,410		4,59,410	2,39,872
Sohum Programme Activity	2,37,650		2,37,650	2,27,403
STEM Programme	2,43,289	1,69,909	4,13,198	-
Tailoring Program	36,000		36,000	1,00,655
Teacher Training Program-100	87,724		87,724	40,000
Device Maintenance	12,000		12,000	-
TLM Program	20,000		20,000	23,000
Uniform			-	2,07,886
Vaani MIS	-	1,20,200	1,20,200	50,000
Video Creation	30,000	5,24,261	5,54,261	84,000
OM/C2 Self Defence Instructor Fees	49,500		49,500	
Exxon /A4 Accessaries, Gel, Maintenance	1,44,000		1,44,000	
Teli medicine& Audiologist Verification	1,66,501		1,66,501	
VAANI Program Website Revamp Activity	-	3,54,000	3,54,000	
Vaani DMT Programme		22,500	22,500	
Stipend		5,000	5,000	
Program, Social Media & Public Engangement	-	84,000	84,000	
Educational Intervention Training support	47,627		47,627	
	1,06,06,692	**14,41,292**	**1,20,47,984**	**1,47,62,652**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS

Note 20

Office & Administration Expenses

Particulars	Project	General	31-03-2025 Rs.	31-03-2024 Rs.
Accounting charges			-	72,000
Administrative Expense	6,68,794	2,17,382	8,86,176	10,37,709
Audit Fees and Audit Expenses	10,000	27,065	37,065	30,364
Communication, Telephone	66,531	-	66,531	1,31,589
Computer Maintenance	32,046		32,046	-
Electricity Charges	23,989	-	23,989	14,990
Ex-Gratia	-		-	4,000
Insurance Expenses	-		-	6,000
Management Indicative expenses	8,50,834		8,50,834	2,46,842
Office Maintenance	1,01,502	-	1,01,502	3,04,477
Overhead Expenses	-		-	-
Postage & Telegram	-		-	11,805
Printing & Stationary	1,91,086	-	1,91,086	2,11,726
Rates and Taxes	-		-	-
Rent and maintanence	15,20,294	-	15,20,294	11,71,291
Repair & Maintenance	10,050	-	10,050	16,335
Sanitization & Cleaning	83,291	-	83,291	61,854
Travelling & Conveyance	1,64,932	-	1,64,932	-
Trustee Board Meeting	-		-	13,173
Water Expenses	9,300	-	9,300	11,500
Web maintanence	-		-	40,554
	37,32,649	**2,44,447**	**39,77,096**	**33,86,209**
Bank Charges	4	9,596	9,600	13,777
	4	**9,596**	**9,600**	**13,777**

Note 21

Fund Raising Activity

Particulars	31-03-2025 Rs.	31-03-2024 Rs.
Fund Raising Activity	1,99,678	3,59,178
	1,99,678	**3,59,178**

Note 22

Fixed Assets

Particulars	31-03-2025 Rs.	31-03-2024 Rs.
Fixed Assets	54,44,915	48,57,867
	54,44,915	**48,57,867**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. CHARTERED ACCOUNTANTS BENGALURU-5 FRN 002650S

Note 23

Loans & Advances

Particulars	31-03-2025 Rs.	31-03-2024 Rs.
Advance for Programme/Others	(2,40,774)	1,66,532
Accrued Interest		-
Prepaid Expense		(14,450)
Rent Advance	-	-
Salary Advance	-	-
Security Deposit	(17,500)	-
TDS receivable	26,947	22,338
	(2,31,327)	1,74,420

Note 24

Closing Balance

Particulars	31-03-2025 Rs.	31-03-2024 Rs.
Bank		
1. HDFC - 50100027081962 - TMF	10,188	10,689
2. HDFC-Current A/c 50200087182594 - TMF	-	10,000
3. HDFC - 50100136041855 - APPI	13,107	12,620
4. HDFC - 00141450000116 - Local	18,56,373	86,40,673
5. HDFC - 50100109703950 - Local	31,294	56,423
6. Kotak Mahindra Bank - 3012791133 - Local	55,08,995	36,79,294
7. Kotak Mahindra Bank - 3011918975 - Local	39,00,832	37,70,526
8. PNB - 0068010163927 - Local(UBI)	-	-
9. HDFC Assam	4,451	4,256
10.KMBL FCRA Utility A/c 3045134983	4,93,916	87,655
11.SBI FC 00000040001155706	54,34,319	58,41,789
12.Kotak Mahindra Bank - Credit Card - Local	(15,832)	(6,434)
Fixed Deposit		
HDFC	36,67,072	34,55,938
Kotak Mahindra Bank	4,38,814	4,13,260
Accrued Interest	30,165	46,869
Cash		
Cash - General	-	-
Cash - FC	-	-
Cash - Assam JTT	-	-
	2,13,73,693	**2,60,23,558**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS & Co. BENGALURU-5 FRN 002650S CHARTERED ACCOUNTANTS