PHILLIPOS GEORGE & Co.

CHARTERED ACCOUNTANTS

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

Mobile : 70191 67754
Landline : (080) 4125 1474
e-mail : phillipos18@gmail.com
info@philliposgeorge.com
url : www.philliposgeorge.com

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 2026, 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 2026, 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 George & Co
Chartered Accountants
FRN: 002650S

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

Baby Issac
Partner
Membership No: 027621
UDIN: 26027621YDNYQS2395

Place: Bengaluru
Date: 25-06-2026

VAANI Deaf Children's Foundation
Balance Sheet as at 31st March 2026

(Amount in Rs.)

Particulars	Schedule	Amount (₹)	
		31-03-2026	31-03-2025
I. Sources of Funds			
1. NPO Funds	1		
a. Unrestricted Funds	1A	3,11,15,756	3,01,83,050
b. Restricted Funds	1B	81,14,465	20,32,639
2. Current liabilities			
a. Other current liabilities	2	11,13,740	10,35,030
Total		**4,03,43,961**	**3,32,50,719**
II. Application of Funds			
1. Non-current Assets			
a. Property, Plant & Equipment and Intangible Assets	3	1,17,63,036	1,16,07,079
2. Current Assets			
a. Cash and bank balances	4	2,77,43,637	2,13,73,693
b. Short Term Loans and Advances	5	7,81,240	2,43,000
c. Other Current Assets	6	56,049	26,948
Total		**4,03,43,961**	**3,32,50,719**

For VAANI Deaf Children's Foundation

For VAANI DEAF CHILDREN'S FOUNDATION

TRUSTEE & CHAIRPERSON

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

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

T V Ramaswamy
Trustee, Chairperson

Sumedha Vijaylaxmi Joglekar
Director

Baby Issac
Partner
Mem.No:027621
UDIN: 26027621YDNYQS2395

Date: 25-06-2026
Place: Bangalore

For VAANI DEAF CHILDRENS FOUNDATION

Director

VAANI Deaf Children's Foundation
Income & Expenditure Account
For the year ended 31st March 2026

(Amount in Rs.)

Particulars	Schedule	2025-26 Unrestricted funds	2025-26 Restricted funds	2025-26 Total	2024-25 Unrestricted funds	2024-25 Restricted funds	2024-25 Total
I. Income							
Donations and Grants	9	65,28,512	4,71,72,759	5,37,01,271	59,48,034	3,98,09,701	4,57,57,735
Other Income	10	10,02,510	-	10,02,510	8,88,335	-	8,88,335
Total Income (A)		**75,31,023**	**4,71,72,759**	**5,47,03,782**	**68,36,369**	**3,98,09,701**	**4,66,46,070**
II. Expenditure							
Salary & Consultant fees	11	51,93,056	2,69,43,421	3,21,36,477	42,31,950	2,15,54,129	2,57,86,079
Depreciation and amortization expense	12	10,27,692	11,78,672	22,06,364	12,36,286	7,86,412	20,22,698
Operational Expenses	13	11,87,561	1,49,49,230	1,61,36,791	14,41,292	1,06,06,692	1,20,47,984
Administration Expense	14	9,31,973	29,72,396	39,04,369	4,53,721	37,32,653	41,86,374
Total Expenditure (B)		**83,40,282**	**4,60,43,719**	**5,43,84,001**	**73,63,249**	**3,66,79,887**	**4,40,43,136**
Surplus/(Deficit) Transferred to General Fund		**(8,09,259)**	**11,29,040**	**3,19,781**	**(5,26,881)**	**31,29,815**	**26,02,934**

For VAANI Deaf Children's Foundation

For VAANI DEAF CHILDREN'S FOUNDATION

TRUSTEE & CHAIRPERSON

T V Ramaswamy
Trustee, Chairperson

Sumedha Vijaylaxmi Joglekar
Director

Date: 25-06-2026
Place: Bangalore

For VAANI DEAF CHILDRENS FOUNDATION

Director

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

PHILLIPOS GEORGE & CO.
BENGALURU-560 005
Regn. No. 002650 S
CHARTERED ACCOUNTANTS

Baby Issac
Partner
Mem.No:027621
UDIN: 26027621YDNYQS2395

Vaani Deaf Children's Foundation
Receipts and Payment Account for the year ended 31st March 2026

Particulars	Schedule	Amount	31.03.2026 Rs.	31.03.2025 Rs.
Opening Cash and Bank Balance	14		2,13,73,693	2,60,23,558
Receipts:				
Grants & Donations	15		6,03,95,683	4,10,32,435
Other Income	16		10,29,797	9,29,865
Liabilities	17		1,15,111	6,21,862
Total			**8,29,14,285**	**6,86,07,719**
Payments:				
Human Resource	18			
Project		2,69,43,421		
General		51,97,078	3,21,40,499	2,57,86,079
Operational Expenses	19			
Project		1,49,49,230		
General		11,87,561	1,61,36,791	1,20,47,984
Office & Administrative Expenses	20			
Project		29,72,386		
General		7,59,804	37,32,190	39,77,096
Fund Raising Activity	21		1,48,391	1,99,678
Bank Charges			23,789	9,600
Fixed Assets	22		23,62,321	54,44,915
Loans and Advances	23		6,26,668	(2,31,327)
Closing Bank ,Cash, Fixed Deposit Balance	24		2,77,43,637	2,13,73,693
Total			**8,29,14,285**	**6,86,07,719**

For VAANI Deaf Children`s Foundation

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

For VAANI DEAF CHILDREN'S FOUNDATION

TRUSTEE & CHAIRPERSON

T V Ramaswamy

Trustee, Chairperson

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

Sumedha Vijaylaxmi Joglekar

Director

Baby Issac

Partner
Mem.No:027621
UDIN: 26027621YDNYQS2395

For VAANI DEAF CHILDRENS FOUNDATION

Director

Date: 25-06-2026
Place: Bangalore

VAANI Deaf Children's Foundation
Schedule to the Balance Sheet as on 31st March 2026
1. NPO Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	Transfers	As at 31st March 2026 (Closing Balance)
(A)	**Unrestricted Funds**					
1	General Funds	3,01,83,050	3,19,781	-	6,12,925	3,11,15,756
	Total Unrestricted Fund (1A)	**3,01,83,050**	**3,19,781**	**-**	**6,12,925**	**3,11,15,756**
(B)	**Restricted Funds**					
	SVP FC	3,00,000	-	3,00,000	-	-
	Child Vikas International	-	8,45,805	3,42,651	-	**5,03,154**
	Aecom India Global Services	6,72,500	-	6,72,500	-	-
	APPI	487	339	10	-	**815**
	Arohan	-	5,00,006	5,00,006	-	-
	Regaal Resources Limited	6,72,000	1,50,000	8,22,000	-	-
	SETU Projects	3,86,834	65,80,250	46,41,510	-	**23,25,574**
	GIVE Mission Equality in Disability	818	6,09,154	6,09,972	-	-
	BAJAJ	-	1,27,00,000	83,02,153	6,12,925	**37,84,922**
	SVP Domestic	-	18,90,066	3,90,066	-	**15,00,000**
	Total Restricted Fund (1B)	**20,32,639**	**2,32,75,620**	**1,65,80,868**	**6,12,925**	**81,14,465**
	Total	**3,22,15,689**	**2,35,95,401**	**1,65,80,868**	**12,25,850**	**3,92,30,221**
	Previous Year (PY)	**2,75,80,116**	**26,02,934**	-	-	**3,01,83,050**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS GEORGE & Co. BENGALURU-5 FRN 002650S Chartered Accountants

VAANI Deaf Children's Foundation

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

(Amount in Rs.)

	Particulars	Sch	For the year ended 31-03-2026	For the year ended 31-03-2025
2	**Other Current Liabilities**			
(a)	Advance Received		-	32,379
(b)	TDS payable		2,19,454	79,195
(c)	**Other payables (Statutory and Salary payable)**			
	(i) Liability for Expenses		2,81,554	1,83,735
	(ii) Professional Tax payable		7,444	7,754
	(iii) Audit Fee Payable		-	10,000
	(iv) ESI Payable		34,730	37,788
	(v) PF payable		1,84,438	1,90,158
	(vi) Exgratia Payable		-	4,44,521
	(vii) Salary payable		2,86,800	49,500
	(viii) Rent Payable		99,320	-
			11,13,740	**10,35,030**
4	**Cash and Bank Balances**			
	(A) Cash and cash equivalents			
	On current accounts		3,763	-
	Savings bank		2,01,57,963	1,72,37,642
	Cash on hand		-	-
	Total		**2,01,61,726**	**1,72,37,642**
	(B) Other Investments			
	Fixed Deposits		75,81,911	41,36,051
	Total Cash and bank balances		**2,77,43,637**	**2,13,73,693**
5	**Loans and advances**			
	(Unsecured)			
(a)	Other loans and advances - Advance for programme		70,099	-
(b)	Security Deposits		7,11,141	2,43,000
	Total		**7,81,240**	**2,43,000**
6	**Other current assets**			
	TDS Receivables		56,049	26,948
	Total		**56,049**	**26,948**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS GEORGE & CO. BENGALURU-5 FRN 002650S Chartered Accountants

Name of the NPO : Vaani Deaf Children's Foundation
Schedules forming part of the Financial Statements for the year ended 31st March, 2026

3 : FIXED ASSETS

Particulars	WDV as on 01.04.2025	Additions		Deletions for the year	Total	Rate	Depreciation	WDV as on 31.03.2026
		Upto 30.09.2025	After 30.09.2025					
GENERAL								
Office equipment	32,95,443	-	-	-	32,95,443	15%	4,94,316	28,01,126
Furniture & Fixtures	3,41,307	-	1,609	-	3,42,916	10%	34,211	3,08,705
Vehicles	4,10,060	-	-	-	4,10,060	15%	61,509	3,48,551
Others (Computer)	8,72,783	-	6,000	-	8,78,783	40%	3,50,313	5,28,470
Camera	56,672	-	47,000	-	1,03,672	15%	12,026	91,646
Projector With Screen	13,499	-	-	-	13,499	15%	2,025	11,474
Television	2,58,636	-	-	-	2,58,636	15%	38,795	2,19,841
Printer	22,948	-	-	-	22,948	40%	9,179	13,769
UPS	23,325	-	-	-	23,325	15%	3,499	19,826
Exide - Equipments	2,41,331	-	-	-	2,41,331	15%	36,200	2,05,132
Total (A)	**55,36,005**	**-**	**54,609**	**-**	**55,90,614**		**10,42,074**	**45,48,540**
PROJECT								
APPI - Sohum Devices	2,36,548	-	-	-	2,36,548	15%	35,482	2,01,066
ANZ -Sohum Device	2,77,707	-	-	-	2,77,707	15%	41,656	2,36,051
Onmobile - Sohum Devices	8,30,311	-	-	-	8,30,311	15%	1,24,547	7,05,764
TR - Sohum Device	3,67,565	-	-	-	3,67,565	15%	55,135	3,12,430
Bajaj Screening Devices	38,41,113	-	5,85,000	-	44,26,113	15%	6,20,042	38,06,071
AVEA-OAE Device	2,58,825	3,04,500	-	-	5,63,325	15%	84,499	4,78,826
Anmol -Computer	30,077	-	-	-	30,077	40%	12,031	18,046
Bajaj Computer	1,55,522	-	-	-	1,55,522	40%	62,209	93,313
Laptop-SETU project	55,308	-	1,00,000	-	1,55,308	40%	42,123	1,13,185
Anmol-Furniture	13,632	-	-	-	13,632	10%	1,363	12,268
Magpet- Screening Device	-	-	6,20,001	-	6,20,001	15%	46,500	5,73,501
Herman Miller- Screening Device	-	-	6,20,000	-	6,20,000	15%	46,500	5,73,500
Infrastructure Setup	-	7,420	59,451	-	66,871	15%	5,572	61,299
Furniture-Bajaj	4,465	-	11,340	-	15,805	10%	1,014	14,792
Total (B)	**60,71,074**	**3,11,920**	**19,95,792**	**-**	**83,78,786**		**11,78,672**	**72,00,114**
Total (A+B)	**1,16,07,079**	**3,11,920**	**20,50,401**	**-**	**1,39,69,400**		**22,20,746**	**1,17,48,654**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS GEORGE & Co BENGALURU-5 FRN 002650S Chartered Accountants

Vaani Deaf Children's Foundation

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

4. CASH AND BANK

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 2026	Amount (`) Bank Balance as on 31st March 2025
1	SBI -FC	40001155706	SBIN0000691	Savings Bank Account	47,74,585	54,34,319
2	Kotak Mahindra Bank-FC Utilization	3045134983	KKBK0000431	Savings Bank Account	2,99,027	4,93,916
3	HDFC Domestic- TMF	50100027081962	HDFC0000013	Savings Bank Account	39,049	10,188
4	HDFC Current- TMF	50200087182594	HDFC0000013	Current Account	3,763	-
5	HDFC Domestic-APPI	50100136041855	HDFC0002011	Savings Bank Account	13,436	13,107
6	HDFC Domestic- VG	00141450000116	HDFC0000014	Savings Bank Account	32,55,432	18,56,373
7	HDFC Domestic-ASSAM	50100109703950	HDFC0002916	Savings Bank Account	32,629	31,294
8	HDFC Domestic- Kolkata	02641450000161	HDFC0000264	Savings Bank Account	4,566	4,451
9	Kotak Mahindra Bank-Domestic	3011918975	KKBK0000431	Savings Bank Account	11,29,135	39,00,832
10	Kotak Mahindra Bank-Domestic	3012791133	KKBK0000431	Savings Bank Account	1,07,23,538	55,08,995
11	Credit card balance (Kotak Mahindra)				(1,13,433)	(15,832)
	Total				**2,01,61,726**	**1,72,37,642**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS GEORGE & Co. BENGALURU-5 FRN 002650S Chartered Accountants

VAANI DEAF CHILDREN'S FOUNDATION

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

4. FIXED DEPOSIT

S.No	Name of Bank	FDR No.	Date of Deposit	Date of Maturity	Balance as on 31-03-2026	Balance as on 31-03-2025
1	HDFC	50300430831699	29-05-2025	29-05-2026	12,96,497	12,22,355
2	HDFC	50300430841623	29-05-2025	29-05-2026	25,92,998	24,44,716
3	KOTAK MAHINDRA BANK	3012902058	16-04-2025	16-05-2026	4,70,504	4,38,814
4	KOTAK MAHINDRA BANK	3049779777	16-04-2025	16-05-2026	31,50,962	-
	Accrued Interest on Fixed Deposit				70,950	30,165
	Total				**75,81,911**	**41,36,051**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS GEORGE & Co. BENGALURU-5 FRN 002650S Chartered Accountants

Vaani Deaf Children's Foundation
Schedules forming part of the Financial Statements for the year ended 31st March, 2026
Grants & Donations

	Particulars	31.03.2026 Rs.	31.03.2025 Rs.
	Schedule 09:		
I	***Transfer from Unrestricted Fund***		
	1. Grant, Donations & Contributions		
	Donation Received	58,43,757	59,48,034
	Donation in Kind	6,84,756	-
II	***Transfer from Restricted Fund***		
	Child Vikas International	3,42,651	4,92,660
	SVP FC	3,00,000	-
	TMF	25,67,200	30,00,058
	APPI	10	-487
	Exxon Mobile	58,39,040	36,08,000
	GIVE Mission Equality in Disability	6,09,972	5,31,056
	SVP Local	3,90,066	15,26,777
	OnMobile	1,05,500	10,23,049
	ANZ	33,00,000	30,00,000
	RNCT Malancha	6,90,000	6,90,000
	SETU Projects	46,41,510	55,52,986
	Bajaj	83,02,153	54,00,000
	Intel	88,61,000	75,94,550
	RNCT Siliguri	6,54,900	6,54,900
	S Jindal Foundation	25,000	50,000
	Thomson & Reuters	20,98,462	32,38,332
	Aveva	6,50,500	3,04,500
	Aavishkar	-	4,11,400
	Anmol	21,40,880	20,99,820
	Arohan	5,00,006	6,32,100
	Aecom	6,72,500	-
	Regaal Resources Limited	8,22,000	-
	Magpet Polymers Pvt. Ltd.	9,69,001	-
	TR	12,35,408	-
	Concern India-INTEL	5,00,000	-
	Herman Miller Furniture India Pvt.	9,55,000	-
		5,37,01,271	**4,57,57,735**

VAANI DEAF CHILDREN'S FOUNDATION Ba[illegible]alore 56[illegible]43

PHILLIPOS GEORGE & Co. BENGALURU-5 FRN 002650S Chartered Accountants

VAANI DEAF CHILDREN'S FOUNDATION

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

(Amount in Rs.)

	Particulars	2025-26			2024-25		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
10	**Other Income**						
(a)	Interest income	10,02,510	339	10,02,849	8,63,335	-	8,63,335
(b)	Resource Person Fee	-	-	-	25,000	-	25,000
	Total Other Income	**10,02,510**	**339**	**10,02,849**	**8,88,335**	**-**	**8,88,335**

	Particulars	2025-26			2024-25		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
11	**Human Resource Expenses**						
(a)	Salary & Consultant fees	49,98,078	2,69,43,421	3,19,41,499	38,67,729	2,15,54,129	2,54,21,858
(b)	Gratuity expenses	1,99,000	-	1,99,000	3,64,221	-	3,64,221
	Total Human Resource Expenses	**51,97,078**	**2,69,43,421**	**3,21,40,499**	**42,31,950**	**2,15,54,129**	**2,57,86,079**

	Particulars	2025-26			2024-25		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
12	**Depreciation and Amortization Expense**						
(a)	on tangible assets (Refer Sch 3)	10,27,692	11,78,672	22,06,364	12,36,286	7,86,412	12,36,286
	Total Depreciation and Amortization Expense	**10,27,692**	**11,78,672**	**22,06,364**	**12,36,286**	**7,86,412**	**12,36,286**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS GEORGE & Co. ★ Chartered Accountants ★ BENGALURU-5 FRN 002650S

VAANI DEAF CHILDREN'S FOUNDATION

Summary of Significant Accounting Policies and Notes to Accounts for the year ended 31st March 2026

A. Summary of Significant Accounting Policies

1. **Basis of Accounting**

The financial statements have been prepared under the historical cost convention on a accrual basis of accounting and in accordance with the generally accepted accounting principles in India and the Technical Guide on Accounting for NPOs.

2. **Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, income and expenses. Actual results could differ from those estimates.

3. **Accounting for Grants**

The Trust follows the fund-based accounting system whereby separate funds are created for specific objectives. General Fund, Designated Funds, Restricted Project Grants and Corpus Funds are presented separately. Restricted/Project Grants are recognized as income to the extent the related expenditure is incurred. Unutilized balances are shown as liabilities.

4. **Going Concern**

The financial statements have been prepared on a going concern basis which assumes the Trust will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. There are no conditions indication the existence of a material uncertainty that may cast significant doubt about the Trust's ability to continue as a going concern.

5. **Revenue Recognition**

- **Donations and Grants**

  Unrestricted Donations: are recognized as income when received.

- **Interest Income:** Recognized on a time proportion basis based on periodic interest certificate received from the bank.

- **Other Receipts:** Recognized as income when the right to receive is established.

6. **Fixed Assets and Depreciation**

Fixed Assets are stated at historical cost less accumulated depreciation. Depreciation is provided on a written-down value method at rates prescribed under the Income Tax Act.

7. **Impairment of Assets**

The Trust assesses at each balance sheet date whether there is any indication that an asset may be impaired. If such indication exists, an impairment loss is recognized.

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS GEORGE & CO. Chartered Accountants BENGALURU-5 FRN 002650S

8. **Investments**

Investments are carried at balance as on 31st March, 2026 as certified by bank

9. **Cash and Cash Equivalents**

Cash and cash equivalents include balances with banks and cash in hand, short-term deposits, and other highly liquid investments.

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS GEORGE & CO. BENGALURU-5 FRN 002650S Chartered Accountants

B. Notes to Accounts

1. **Nature of 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.

2. **Income Tax Exemption**

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.

3. **Related Party Transactions**

The Trust is not carrying on any commercial, industrial or business activity. Therefore, AS-18 Related Party Transactions are not applicable

4. **Contingent Liabilities**

There are no known contingent liabilities as at the balance sheet date.

5. **Events After Balance Sheet Date**

No material events have occurred after the balance sheet date that would require adjustments to or disclosures in the financial statements.

6. **Prior Period Items**

No significant prior period income or expenditure has been recognized during the current year **Other Disclosures**

a. The financial statements are presented in Indian Rupees.
b. Previous year figures have been regrouped/reclassified wherever necessary for comparability.

As per our report of even date
For Phillipos George & Co.,
Chartered Accountants
Firm Reg. No.:002650 S

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

Baby Issac
Partner
Membership No. 027621
UDIN: 26027621YDNYQS2395

For VAANI DEAF CHILDREN'S FOUNDATION
For VAANI DEAF CHILDREN'S FOUNDATION
TRUSTEE & CHAIRPERSON

Bangalore
Date: 25-06-2026

For VAANI DEAF CHILDRENS FOUNDATION
Director

Schedules forming part of the Receipts and Payments for the year ended 31st March, 2026

Schedule 14

Opening Balances

Particulars	01-04-2025	01-04-2024
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. HDFC Assam	4,451	4,256
9.KMBL FCRA Utility A/c 3045134983	4,93,916	87,655
10.SBI FC 00000040001155706	54,34,319	58,41,789
11.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
Total	**2,13,73,693**	**2,60,23,558**

Schedule 15

Grants & Donations

Particulars	31-03-2026	31-03-2025
General	58,43,757	59,48,034
Donation in Kind	6,84,756	-
Grants :		
TMF	25,67,200	30,00,058
GIVE Mission Equality in Disability	6,09,154	5,31,874
Child Vikas International	8,45,805	-
Exxon Mobile	58,39,040	36,08,000
SVP Local	18,90,066	12,01,318
SVP FC		3,00,000
RNCT-Bashirhat	6,90,000	6,90,000
RNCT-Siliguri	6,54,900	6,54,900
SETU Projects	65,80,250	-
Regaal Resources Limited	1,50,000	6,72,000
ANZ	33,00,000	30,00,000
ONMOBILE	1,05,500	10,23,049
TR	12,35,408	-
Magpet Polymers Pvt. Ltd.	9,69,000	-
Concern India-INTEL	5,00,000	-
Herman Miller Furniture India Pvt.	9,55,000	-
THOMSON & REUTERS	20,98,462	32,38,332
Bajaj	1,27,00,000	54,00,000
Aveva	6,50,500	3,04,500
Intel	88,61,000	75,94,550
S Jindal Foundation	25,000	50,000
Aavishkar	-	4,11,400
Arohan	5,00,006	6,32,100
Anmol	21,40,880	20,99,820
Aecom India Global Services	-	6,72,500
	6,03,95,683	**4,10,32,435**

VAANI DEAF CHILDREN'S FOUNDATION
Bangalore 560043

PHILLIPOS GEORGE & CO
BENGALURU-5
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Chartered Accountants

Schedule 16

Other Income

Particulars	31-03-2026	31-03-2025
Interest SB	4,48,159	6,16,574
Interest on FD	5,53,078	2,44,431
Interest on Income Tax refund	1,612	2,330
Resource persons Fee	-	25,000
Income Tax refund	26,948	41,530
	10,29,797	**9,29,865**

Schedule 17

Liabilities

Particulars	31-03-2026	31-03-2025
ESI Payable	(3,058)	11,860
ESI Payable	(3,058)	86,489
Liability for Expenses	97,819	57,842
Rent Payable	99,320	
PF Payable	(1,698)	1,718
Profession Tax Payable	(310)	
Salary Payable	2,37,300	49,500
TDS Payable	1,40,259	(27,270)
Exgratia Payable	(4,44,521)	4,44,521
	1,15,111	**6,21,862**

Schedule 18

Human Resource

Particulars	Project	General	31-03-2026	31-03-2025
Salary & Consultant fees	2,69,43,421	49,98,078	3,19,41,499	2,57,86,079
Gratuity	-	1,99,000	1,99,000	-
	2,69,43,421	**51,97,078**	**3,21,40,499**	**2,57,86,079**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS GEORGE & Co. BENGALURU-5 FRN 002650S Chartered Accountants

Schedule 19
Operational Expenses

Particulars	Project	General	31-03-2026	31-03-2025
Project:				
Bera Test	-	18,000	18,000	-
Base Line Survey	3,00,000	-	3,00,000	-
Capacity Building	15,162	-	15,162	3,97,376
Content Development	1,70,000	-	1,70,000	-
Community Scouting	42,000	-	42,000	-
Community Ear Screening	5,80,000	-	5,80,000	6,28,058
Community Awareness & Outreach	18,11,190	-	18,11,190	1,57,148
Consultative Workshop	-	-	-	27,780
Early Identification(New Born Screening)	-	-	-	1,77,027
Early Intervention Educational	-	-	-	20,45,289
Habilitation Support	16,544	-	16,544	-
Hearing Aid Support & Distribution	7,00,400	-	7,00,400	30,000
Hearing Programme	-	-	-	1,08,000
Individualized Educational Program	7,83,901	-	7,83,901	-
Infrastructure Academy Commissioning	3,50,000	-	3,50,000	-
Project Travel, Monitoring & Evaluation	11,92,050	-	11,92,050	14,44,777
Material Cost	2,53,898	-	2,53,898	2,77,339
Parent-Teacher Meeting/Training Expenses	39,912	-	39,912	62,100
Nutrition suppliment	25,000	-	25,000	2,07,960
Other Programme expense	-	-	-	1,50,397
Program Cost	3,12,014	7,10,760	10,22,774	30,45,390
Program Implementation Cost	10,76,032	90,000	11,66,032	-
Project Coordinator	-	-	-	4,29,827
Remedial Education Support	16,40,000	-	16,40,000	-
Speech Therapist	-	3,000	3,000	-
Special Educator	-	-	-	45,945
Skill Training	4,74,847	-	4,74,847	4,59,410
Sohum Programme Activity	9,73,810	-	9,73,810	2,37,650
STEM Programme	5,79,768	-	5,79,768	4,13,198
Tailoring Program	-	-	-	36,000
Training Program	5,54,633	51,921	6,06,554	87,724
MCKS Food Nutrition & Supplementation WB	84,000	1,91,080	2,75,080	-
Device Maintenance	6,98,267	-	6,98,267	12,000
TLM Program	75,000	-	75,000	20,000
Vocational Training	1,17,300	-	1,17,300	-
Vaani MIS	-	30,000	30,000	1,20,200
Video Creation	5,12,000	70,800	5,82,800	5,54,261
OM/C2 Self Defence Instructor Fees	-	-	-	49,500
Exxon /A4 Accessaries, Gel, Maintenance	-	-	-	1,44,000
Teli medicine& Audiologist Verification	15,51,002	-	15,51,002	1,66,501
VAANI Program Website Revamp Activity	-	-	-	3,54,000
Vaani DMT Programme	-	-	-	22,500
Stipend	-	-	-	5,000
Program, Social Media & Public Engangement	20,500	22,000	42,500	84,000
Educational Intervention Training support	-	-	-	47,627
	1,49,49,230	**11,87,561**	**1,61,36,791**	**1,20,47,984**

VAANI DEAF CHILDREN'S FOUNDATION
Bangalore
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PHILLIPOS GEORGE & CO.
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Schedule 20
Office & Administration Expenses

Particulars	Project	General	31-03-2026	31-03-2025
Administrative Expense	2,38,224	5,54,937	7,93,161	8,86,176
Audit Fees and Audit Expenses	10,000	58,250	68,250	37,065
Communication, Telephone	45,851	5,938	51,789	66,531
Computer Maintenance	92,181	-	92,181	32,046
Electricity Charges	-	-	-	23,989
Ex-Gratia	20,000	-	20,000	-
Management Indicative expenses	6,71,373	-	6,71,373	8,50,834
Office Maintenance	-	-	-	1,01,502
Maintanence & utilities	4,57,269	-	4,57,269	-
Postage & Telegram	-	-	-	1,91,086
Printing & Stationary	2,41,196	-	2,41,196	-
Rent and maintanence	11,71,059	1,40,679	13,11,738	15,20,294
Repair & Maintenance	7,200	-	7,200	10,050
Sanitization & Cleaning	-	-	-	83,291
Travelling & Conveyance	18,033	-	18,033	1,64,932
Trustee Board Meeting	-		-	9,300
	29,72,386	**7,59,804**	**37,32,190**	**39,77,096**
Bank Charges	10	23,778	23,789	9,600
	10	**23,778**	**23,789**	**9,600**

Schedule 21
Fund Raising Activity

Particulars	31-03-2026	31-03-2025
Fund Raising Activity	1,48,391	1,99,678
	1,48,391	**1,99,678**

Schedule 22
Fixed Assets

Particulars	31-03-2026	31-03-2025
Fixed Assets	23,62,321	54,44,915
	23,62,321	**54,44,915**

Schedule 23
Loans & Advances

Particulars	31-03-2026	31-03-2025
Advance for Programme/Others	1,02,478	(2,40,774)
Security Deposit	4,68,141	(17,500)
TDS receivable	56,049	26,947
	6,26,668	**(2,31,327)**

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS GEORGE & Co. BENGALURU-5 FRN 002650S Chartered Accountants

Schedule 24
Closing Balance

Particulars	31-03-2026	31-03-2025
Bank		
1. HDFC - 50100027081962 - Local	39,049	10,188
2. HDFC - 50100136041855 - APPI	13,436	13,107
3. HDFC - 00141450000116 - Local	32,55,432	18,56,373
4. HDFC - 50100109703950 - Local	32,629	31,294
5. Kotak Mahindra Bank - 3012791133 - Local	1,07,23,538	55,08,995
6. Kotak Mahindra Bank - 3011918975 - Local	11,29,135	39,00,832
7. HDFC Assam	4,566	4,451
8. HSBC - 025329327002 - FC	-	-
9.KMBL FCRA Utility A/c 3045134983	2,99,027	4,93,916
10.SBI FC 00000040001155706	47,74,585	54,34,319
11.Kotak Mahindra Bank - Credit Card - Local	(1,13,433)	(15,832)
12. HDFC-Current A/c 50200087182594	3,763	-
Fixed Deposit		
HDFC	38,89,495	36,67,072
Kotak Mahindra Bank	36,21,466	4,38,814
Accrued Interest	70,950	30,165
	2,77,43,637	**2,13,73,693**

VAANI DEAF CHILDREN'S FOUNDATION
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PHILLIPOS GEORGE & Co.
BENGALURU-5
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Chartered Accountants

ASSESSEE : VAANI DEAF CHILDREN'S FOUNDATION	**STATUS:**	**TRUST (AOP)**	
ADDRESS : No.801, 2 A Cross, 8th Main,	**ASST YEAR:**	**2026-27**	
HRBR 1st Block,Kalyan Nagar,	**PAN:**	**AAATI4908B**	
Bangalore - 560 043			

STATEMENT OF TOTAL INCOME

1 Total Income as per Receipts & Payments		
a. Grants & Donations		
i) FC	33,82,499	
ii) Local	5,63,28,429	
iii) In Kind	6,84,756	6,03,95,683
b. Interest Income	10,02,849	
c. Excess Interest as per AIS	7,411	
d. Resource person Fee	-	10,10,260
TOTAL INCOME		**6,14,05,943**
2 Revenue Expenditure as per Receipts & Payments a/c	5,21,81,659	-
Less: Amount not paid out of the above	11,13,740	
Add: Amount paid during the year not claimed as application in PY	9,23,456	
Less: Inter charity donation paid to other trusts/societies	-	
Less: Shortfall Utilised during year	-	
		5,19,91,375
3 Capital Expenditure as per Fixed Assets Schedule		**23,62,321**
4 Inter Charity Donation paid to other trusts/societies	-	
85% of such Donation	-	-
5 RECKONABLE ACTUAL APPLICATION		**5,43,53,696**
6 Accumulation U/S 11(1)(a) Upto 15% of (Total Income Less Inter Charity Donation Paid (100%))		63,67,491.76
7 15 % of Inter charity Donation		-
8 SHORT FALL TO BE CARRIED OVER U/S 11(2)		-
9 REFUND DUE		**56,049**
Section 12A Regn. No. AAATI4908BE20211		

Note: For the purpose of computation of accumulation u/s 11(1)(a), Donation in kind has not been taken into consideration

VAANI DEAF CHILDREN'S FOUNDATION Bangalore 560043

PHILLIPOS GEORGE & CO. BENGALURU-5 FRN 002650S Chartered Accountants