Acknowledgement Number:598028571240926 **Date of filing : 24-Sep-2026**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2026-27

PAN	AABAS8117J		
Name	SAPNA		
Address	Tower No 17 Flat No 101, Commonwealth Games Village Apartments, Laxmi Nagar S.O (East Delhi), Laxmi Nagar , EAST DELHI , 09-Delhi, 91-INDIA, 110092		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	598028571240926

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	28,931
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 28,930
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by SUDHIR PRATAP SINGH in the capacity of Principal Officer having PAN APYPS2004P from IP address 182.77.65.194 on 24-Sep-2026 20:59:46 DSC Sl.No & Issuer 3038617 & 289356539641884CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN

System Generated Barcode/QR Code

AABAS8117J07598028571240926e9bbb9677fa75e1f573e8eed1fcbc159a8be6985

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAGPAL NAGPAL AND ASSOCIATES

(CHARTERED ACCOUNTANTS)

Kripa/Ritambhra Building, (Tribhuvan Complex), Ishwar Nagar (W),
Mathura Road, New Delhi - 110065
Tel. : +91-11-26841089 • E-mail : newdelhi@nnaindia.com

Independent Auditors' Report

To the Members of SAPNA

Report on Financial Statements

We have audited the accompanying financial statements of **SAPNA** ("the Society"), which comprise the Balance Sheet as at 31st March 2026, the Income and Expenditure Account for the year then ended, Receipt and Payment Account and a summary of significant accounting policies and other explanatory information. These financial statements are responsibility of management of Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standard generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

We report that:

(a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;

(b) In our opinion proper books of accounts have been kept by the society so far as appears from our examination of books;

(c) The balance sheet and income and expenditure account dealt with by this report are in agreement with the books of accounts;

(d) In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with other notes given thereon, give true and fair view:

(i) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March 2026; and

(ii) in the case of the Income and Expenditure Account, of the Deficit for the year ended on that date;

For NAGPAL NAGPAL AND ASSOCIATES

(Chartered Accountants)

ICAI FRN: 012719N

Balram Sharma

(Partner)

M. No: 522890

UDIN: 26522890LCQZPY5296

Place: New Delhi

Date: 01/08/2026

Nagpal Nagpal & Associates Chartered Accountants New Delhi

SAPNA

(A Society Registered under the Societies Registration Act, 1860)

BALANCE SHEET AS AT 31st MARCH 2026

(Amount in Rs.)

Particulars	Sch No.	As at 31.03.2026		As at 31.03.2025	
SOURCES OF FUNDS					
Funds					
Capital Fund	1		7,55,59,102		5,58,42,897
Corpus Fund	2		20,07,000		20,07,000
Current Fund	3		19,89,366		87,72,608
Specific Purpose Grants/ CSR Fund	4		17,66,753		5,31,000
Current Liabilities and Provisions					
Sundry Creditors		58,64,897		23,92,860	
Other Current Liabilities	5	57,000		57,000	
Expenses Payable	6	13,02,900	72,24,797	9,86,449	34,36,309
TOTAL			**8,85,47,018**		**7,05,89,814**
APPLICATIONS OF FUNDS					
Fixed Assets	7		7,55,59,102		5,58,42,897
Current Assets and Loans & Advances					
Cash and Bank Balances	8		1,10,30,840		1,19,24,323
Loans and Advances					
Other Loans and Advances	9	12,32,142		27,38,185	
Due from Government Authorities		51,720		53,409	
Other Current Assets	10	6,73,214	19,57,076	31,000	28,22,594
TOTAL			**8,85,47,018**		**7,05,89,814**
Accounting Policies and Notes on Accounts	16				

AUDITOR'S REPORT

In terms of our attached report of even date.

For NAGPAL NAGPAL AND ASSOCIATES
(Chartered Accountants)
ICAI FRN: 012719N

Balram Sharma
(Partner)
M. No.: 522890
UDIN: 26522890LCQZPY5296
Place: New Delhi
Date: 01/08/2026

For and on behalf of SAPNA

General Secretary
SUDHIR PRATAP SINGH
General Secretary
SAPNA

Secretary
SAMIUR RAHMAN
Executive Member
NGO SAPNA

Nagpal Nagpal & Associates
Chartered Accountants
New Delhi

SAPNA

(A Society Registered under the Societies Registration Act, 1860)

INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH, 2026

Particulars	Sch No.	For the Year ended March 31, 2026		For the Year ended March 31, 2025	
INCOME					
Program Receipts:					
Fees/Income received from Projects/ Programs i.e. Sapna Shikshalaya, MGN Hospital etc.	11	1,21,16,235		78,91,069	
Income out of Specific Purpose Grants/ CSR Funds *(to the extent utilised during the year)*	4	3,21,95,907	4,43,12,142	3,71,74,299	4,50,65,368
Donation Income	12		3,41,18,108		2,06,37,459
Interest Income			3,84,261		2,84,513
Other Income	13		3,61,309		11,72,034
TOTAL			**7,91,75,820**		**6,71,59,374**
EXPENDITURE					
Program Expenses:					
Expenditure on Various Projects/Programs i.e. Sapna Sikshalaya, MGN Hospital, Home for Homeless, Healthcare Facilitation Services etc.	14		6,03,15,601		5,07,50,874
Administrative Expenses	15		36,31,865		6,36,090
Depreciation for the year	7	44,44,714		25,00,261	
Less: Met out from Capital Fund		(44,44,714)	-	(25,00,261)	-
Transfer to/ from Capital Fund *(Assets purchased from own sources)*			2,20,11,596		91,28,051
TOTAL			**8,59,59,062**		**6,05,15,014**
Surplus / (Deficit) for the year carried to Current Fund			**(67,83,242)**		**66,44,360**
Accounting Policies and Notes on Accounts	**16**				

AUDITOR'S REPORT

In terms of our attached report of even date.

For NAGPAL NAGPAL AND ASSOCIATES
(Chartered Accountants)
ICAI FRN: 012719N

Balram Sharma
(Partner)
M. No.: 522890
UDIN: 26522890LCQZPY5296
Place: New Delhi
Date: 01/08/2026

For and on behalf of SAPNA

General Secretary **Secretary**

SUDHIR PRATAP SINGH
General Secretary
SAPNA

SAMIUR RAHMAN
Executive Member
NGO SAPNA

Nagpal Nagpal & Associates
Chartered Accountants
New Delhi

SAPNA

(A Society Registered under the Societies Registration Act, 1860)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2026

RECEIPTS	AMOUNT IN RS.		PAYMENTS	AMOUNT IN RS.	
Opening Balance as on 01.04.2025			**Program/ Activities Payments**		
Cash in Hand	37,103				
Balance with Schedule Banks			Expenditure on Various Projects/Programs		5,57,07,864
-in Saving Account	79,85,746		i.e. Sapna Sikshalaya, MGN Hospital, Home for		
-in Fixed Deposit (including accrued interest thereon)	39,01,474	1,19,24,323	Homeless, Healthcare Facilitation Services etc.		
			Administrative Expenses		36,31,865
Program Receipts					
Fees/Income received from Projects/ Programs i.e. Sapna Shikshalaya, MGN Hospital etc.		1,21,16,235	**Fixed Assets Purchased/ Addition to CWIP**		2,40,62,187
			Closing Balance as on 31.03.2026		
Specific Purpose Grant/CSR Fund		3,55,80,983	Cash in Hand	1,75,970	
			Balance with Schedule Banks		
Donation Income			-in Saving Account	78,16,669	
Local Donation	3,26,72,183		-in Fixed Deposit (including accrued interest thereon)	30,38,201	1,10,30,840
FCRA Donation	14,45,487	3,41,17,670			
Interest income					
Interest on Saving Bank	1,81,954				
Interest on Income Tax Refund	758				
Interest on Fixed Deposit (Net of TDS)	1,82,722	3,65,434			
Other Income		3,14,059			
Income Tax Refund Received		14,052			
		9,44,32,756			**9,44,32,756**

AUDITOR'S REPORT

In terms of our attached report of even date.

For NAGPAL NAGPAL AND ASSOCIATES
(Chartered Accountants)
ICAI FRN: 012719N

Balram Sharma
(Partner)
M. No.: 522890
UDIN: 26522890LCQZPY5296
Place: New Delhi
Date: 01/08/2026

Nagpal Nagpal & Associates Chartered Accountants New Delhi

For and on behalf of SAPNA

General Secretary

SUDHIR PRATAP SINGH
General Secretary
SAPNA

Secretary

SAMIUR RAHMAN
Executive Member
NGO SAPNA

SAPNA

(Schedule to the Balance Sheet and Income & Expenditure Account)

(Amounts in Rs.)

	As at 31.03.2026		As at 31.03.2025	
Schedule "1" : Capital Fund				
Opening Balance		5,58,42,897		-
Add:- Amount Transferred from Current Fund	-		4,88,61,107	
Add:- Assets Acquired out of General Fund	2,20,11,596		91,28,051	
Add:- Assets Acquired out of Specific Purpose Fund	21,49,323		3,54,000	
Less: Depreciation for the year	(44,44,714)	1,97,16,205	(25,00,261)	5,58,42,897
Total		**7,55,59,102**		**5,58,42,897**
Schedule "2" : Corpus Fund				
Opening Balance		20,07,000		20,07,000
Add:- Received during the year	-		-	
Less: Utilised during the year	-	-	-	-
Total		**20,07,000**		**20,07,000**
Schedule "3" : Current Fund				
Opening Balance		87,72,608		5,09,89,355
Add: Surplus/(Deficit) for the year	(67,83,242)		66,44,360	
Less: Amount transferred to Capital Fund	-	(67,83,242)	(4,88,61,107)	(4,22,16,747)
Total		**19,89,366**		**87,72,608**
Schedule "5" : Other Current Liabilities				
Patient Pension/ Welfare Fund		57,000		57,000
Total		**57,000**		**57,000**
Schedule "6" : Expense Payable				
Salary Payable		9,19,640		7,47,715
Audit Fee Payable		30,000		30,000
Employee State Insurance Payable		42,733		37,910
Employee Provident Fund Payable		1,33,532		1,16,186
TDS Payable		1,05,568		54,638
Other Payable / Staff Imprest Payable		71,427		-
Total		**13,02,900**		**9,86,449**
Schedule "8" : Cash and Bank Balances				
Cash in Hand		1,08,367		37,103
Imprest with Staff		67,603		
Balance with Schedule Banks				
-in Saving Account		78,16,669		79,85,746
-in Fixed Deposit (including accrued interest thereon)		30,38,201		39,01,474
Total		**1,10,30,840**		**1,19,24,323**
Schedule "9" : Other Loans and Advances				
Advance To Supplier		7,34,948		24,46,389
Advance To Employees		4,05,398		2,00,000
Security Deposit		91,796		91,796
Total		**12,32,142**		**27,38,185**

Nagpal Nagpal & Associates Chartered Accountants

SAPNA

(Schedule To The Balance Sheet and Income & Expenditure Account)

SCHEDULE "4" : SPECIFIC PURPOSE GRANTS / CSR FUNDS **(Amount in Rupees)**

Particulars	Balance as on 01.04.2025	Amount Received during the year	Transferred to / (from) Reserve Fund	Utilised during the year	Transfer to Capital Fund (Purchased Fixed Assets)	Balance as on 31.03.2026
Abhay Dhan	-	21,60,000	-	21,60,000	-	-
Adi Media Pvt. Ltd.	-	9,25,062	-	9,25,062	-	-
Alwar General Finance	-	16,90,000	-	16,90,000	-	-
Azim Premji Philanthropic Initiatives Private Limited *	-	64,01,163	-	45,92,710	41,700	17,66,753
Bry-Air (Asia) Private Limited	-	19,79,001	-	19,79,001	-	-
Cherry Hill Interiors Pvt. Ltd.	-	3,75,000	-	3,75,000	-	-
Current Infraprojects Private Limited	-	5,00,000	-	3,36,500	1,63,500	-
Desiccant Rotors International Pvt. Ltd.	5,31,000	26,32,556	-	22,91,806	8,71,750	-
Dss Imagetech Pvt.Ltd.	-	5,00,000	-	5,00,000	-	-
Formula Corporate Solution Pvt. Ltd.	-	9,00,000	-	47,901	8,52,099	-
Government Grants	-	25,24,701	-	25,24,701	-	-
Iffco-Tokio General Insurance	-	30,00,000	-	28,51,150	1,48,850	-
J & M Medicos	-	5,00,000	-	5,00,000	-	-
J.S.Fourwheel Motors Pvt. Ltd	-	15,00,000	-	15,00,000	-	-
Kajaria Ceramics Limited	-	15,00,000	-	15,00,000	-	-
Krishaj Foundation	-	1,25,000	-	1,25,000	-	-
Magnon Interactive Private Limited	-	22,50,000	-	22,38,576	11,424	-
Poyplex		10,00,000		10,00,000		-
Padget Electronics Private Limited	-	23,00,000	-	23,00,000	-	-
PTC Foundation	-	30,64,500	-	30,64,500	-	-
Tata Power Community Development Trust	-	19,14,000	-	18,54,000	60,000	-
Total	**5,31,000**	**3,55,80,983**	**-**	**3,21,95,907**	**21,49,323**	**17,66,753**
PY 2024-25	**-**	**3,80,59,299**	**-**	**3,71,74,299**	**3,54,000**	**5,31,000**

** Includes Interest of Rs. 91,163/- earned during the year on grant balance and therefore credited to grant Balance*

Note: 'During the year, the Society received Computers, EDP etc. (total 156 numbers) for Sapna IT College from Balkrishna Industries Limited as donation in kind.

Nagpal & Associates Chartered Accountants New Delhi

SAPNA

(Schedule To The Balance Sheet and Income & Expenditure Account)

SCHEDULE "7": FIXED ASSETS AND DEPRECIATION

(Amount in Rupees)

Particulars	Depreciation Rate	WDV as on	Additions 31-Mar-26	Adjustment During the	Total as on 31-Mar-26	Depreciation for the year	WDV as on 31-Mar-26
Land		73,04,008	-	-	73,04,008	-	73,04,008
Building	5%	1,44,53,789	2,38,65,112	-	3,83,18,901	18,94,786	3,64,24,115
Building (Temporary Structure)	40%	-	4,46,189	-	4,46,189	89,238	3,56,951
Equipments	15%	38,59,398	53,21,376	4	91,80,770	12,77,414	79,03,356
Furniture and Fixtures	10%	19,60,150	18,46,167	58,132	37,48,185	3,66,576	33,81,609
Motor Vehicles	15%	25,30,164	8,52,099	-	33,82,263	4,43,432	29,38,831
Computer and Printers	40%	7,68,492	3,05,531	-	10,74,023	3,68,479	7,05,544
Miscellaneous Assets	15%	31,929	-	-	31,929	4,789	27,140
	TOTAL	**3,09,07,930**	**3,26,36,474**	**58,136**	**6,34,86,268**	**44,44,714**	**5,90,41,554**
Building-CWIP							
Sapna Shikshalaya Building	0%	22,29,879	1,42,87,669	-	1,65,17,548	-	1,65,17,548
Anandam Building	0%	2,27,05,088	1,38,060	2,28,43,148	-	-	-
	TOTAL	**2,49,34,967**	**1,44,25,729**	**2,28,43,148**	**1,65,17,548**	**-**	**1,65,17,548**
GRAND TOTAL		**5,58,42,897**	**4,70,62,203**	**2,29,01,284**	**8,00,03,816**	**44,44,714**	**7,55,59,102**
PREVIOUS YEAR		**4,88,61,107**	**94,82,051**	**-**	**5,83,43,158**	**25,00,261**	**5,58,42,897**

Note:-

Addition for the year includes Fixed Assets amounting to Rs. 438 received as 'Donation in Kind' recorded at Nominal Value of Rs. 1 per item. Refer Schedule-16 (B) for details.



SAPNA

(Schedule to the Balance Sheet and Income & Expenditure Account)

(Amounts in Rs.)

	As at 31.03.2026	As at 31.03.2025
Schedule "10" : Other Current Assets		
Advance For Capital asset	4,54,921	-
Accrued Interest on FD	4,067	
Prepaid Expense	1,28,263	-
Livestock*	31,000	31,000
Advance for Expense	54,963	-
Total	**6,73,214**	**31,000**

** Total Number of Livestock as on 31.03.26 (including received as Free of Cost) is Goat -11, Cow -13 (Previous year Goat-.8, Cow-5)*

	For the Year ended 31.03.2026	For the Year ended 31.03.2025
Schedule "11" : Fees Received / Project Income		
Fees From Computer Literacy Centre	1,49,500	1,84,770
Fees From Jan Seva Kendra	46,432	45,462
Fees From Mahatma Gandhi Netralaya	52,31,317	36,61,973
Fees From Sapna Nursery	23,617	1,00,062
Fees From Sapna IT College	2,32,095	1,81,550
Fees From Sapna Shikshalaya	42,56,764	32,85,378
Fees/ Receipt From Sapno Ka Ghar	1,00,000	25,000
Fees/ Receipt From Skill Development Centre	11,80,460	1,11,374
Fees/ Receipt From Toilet Consturction Project	1,98,200	80,500
Receipt From Rural Immersion Project	6,81,000	2,15,000
Receipt From Agriculture Resoure Center	16,850	-
Total	**1,21,16,235**	**78,91,069**
Schedule "12" : Donation Income		
General Donation	3,26,72,183	1,67,40,391
FCRA Donation	14,45,487	38,96,806
Donation in Kind ##	438	262
Total	**3,41,18,108**	**2,06,37,459**

Refer Schedule 16(B) for Detail description of Donation in Kind Recd

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Nagpal Nagpal & Associates Chartered Accountants New Delhi

SAPNA

(Schedule to the Balance Sheet and Income & Expenditure Account)

(Amounts in Rs.)

		For the Year ended 31.03.2026		For the Year ended 31.03.2025
Schedule "13" : Other Income				
Scrap Sale		50,973		3,15,905
Balance Written Off		-		8,54,619
Other Receipts		3,10,336		1,510
Total		**3,61,309**		**11,72,034**
Schedule "14" :				
Expenditure on Various Projects/Programs				
Computer Literacy Center		14,07,492		18,28,097
Jan Sewa Kendra		93,100		33,100
Mahatma Gandhi Netralaya		1,28,25,842		96,69,624
Sapna Nursery		6,48,396		12,26,449
Sapna IT College		7,85,511		11,17,597
Sapna Shikshalaya		1,05,84,452		90,99,135
Sapno ka Ghar		3,72,467		4,46,964
Skill Development Centre		17,52,014		20,22,808
Toilet Construction		19,82,649		2,94,983
Rural Immersion Program		4,07,555		1,57,239
Agriculture Resource Center		8,69,341		21,950
Expense of Home for Homeless				
- Anandam Dadikar	58,79,725		52,26,555	
- Anandam Kaduki	44,42,137		18,61,902	
- Anandmayee	58,39,010		44,57,602	
- Anandam, Noida	28,16,420	1,89,77,292	25,61,460	1,41,07,519
Healthcare facilitation Service Expense				
- Jai Prakash Narayan Apex Trauma Center of AIIM	13,51,459		10,42,242	
- Safdarjung Hospital	34,20,532		44,87,187	
- Support Kidney patients	4,50,188	52,22,179	3,29,051	58,58,480
Solar Light Project		7,17,000		4,79,150
Mahila Suraksha Evam Salah Kendra		10,38,162		10,12,325
Other Expenses on Various Projects/Programs		26,32,149		33,75,454
Total		**6,03,15,601**		**5,07,50,874**
Schedule "15" : Administrative Expense				
Audit Fees		30,000		30,000
Balance Written Off		1,41,110		-
Bank Charges		8,865		49,052
Fund Raising Activity Expenses		17,08,398		25,066
Fund Raising Charges Portal		8,58,434		
Insurance Expenses		2,147		
Internet & Website Maintenance Exp		10,000		
Legal and Professional Charges		2,30,076		65,486
Misc. Expenses		25,654		10,590
Postage & Courier		2,302		748
Printing & Stationery		33,696		39,380
Program & Events Expenses		80,191		
Repair & Maintenance Expenses		53,625		61,790
Salary & Stipends		2,00,373		1,54,000
Software & Subscription		78,537		68,061
Travelling and Conveyance Expenses		1,68,457		1,31,917
Total		**36,31,865**		**6,36,090**

Nagpal Nagpal & Associates Chartered Accountants

SAPNA

SCHEDULE-16:

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

(Forming part of the Financial Statements for the year ending 31st March, 2026)

SAPNA "the Society" registered under the Society Registration Act, 1860 vide **registration no. S/50639/2004 dated 21st October, 2004**. Society acts in areas of critical concern like public health, women's empowerment, non-formal education, community development, etc. with focus on the urban and the rural poor.

(i) The Society is registered under section 12A of the Income Tax Act, 1961, vide, registration number – AABAS8117JE20081, dated 07.04.2022 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax having validity for the Assessment Year from 2022-23 to Assessment Year 2026-27. The Society is regular in filing income-tax returns in accordance with section 11 read with section 12 and 13 of the Act.

(ii) The Society is registered under section 80G of the Income-tax Act, vide Unique Registration Number AABAS8117JF20106 dated 23rd September, 2021 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax having validity for the Assessment Year from 2022-23 to Assessment Year 2026-27.

(iii) The Registration under section 12A and 80G was due for renewal during the year 2025-26 and accordingly it got renewed as per provisions for next five years.

(iv) The Society is registered under Foreign Contribution (Regulation) Act, 1976 vide registration number 231660922 dated 08/10/2008 (renewed for five years vide letter dated 09.05.2022 with effect from 01.07.2022) and is regular in filing the annual returns in form FC-4 under the Act.

Significant Accounting Policies

A. Basis of preparation of financial statement

a. The financial statements are prepared under the historical cost convention, on an accrual basis and comply with the mandatory accounting standards issued by the Institute of Chartered Accounts of India.

b. All income and expenditure items having a material bearing on the Financial Statements are recognized on an accrual basis. However, Grants and Donation (Voluntary Contribution) are recorded in the accounting period it is received.

Nagpal & Associates Chartered Accountants

c. The capital fund is maintained corresponding to Fixed Assets acquired/maintained by the society. Amount equivalent to cost of fixed assets purchased out of own sources are transferred from Income and Expenditure Account to Capital Fund and the amount equivalent to those purchased out of Specific Purpose Funds are added to the Capital Fund by reducing the relevant Fund accounts.

d. Corpus Fund: It represents amount received as corpus by the Society.

e. Current Fund: It represents accumulated out of surplus/ (deficit) of income over expenditure over years.

f. The society receives contributions/ donations/ grants /CSR Funds from different governments/ organizations'/ persons etc. the grant received and expenditure incurred against such grant is accounted for on cash system of accounting. The unspent / over spent amounts of grant which are available / receivable in subsequent years are carried over to the succeeding year(s) as per the Memorandum of Understanding (MOU) signed with the Donor.

g. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

B. Fixed Assets and Depreciation

a. Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.

b. Depreciation is provided on written down value method in accordance with the rates prescribed in the Income Tax Act, 1961.

c. Depreciation on fixed assets is charged to capital fund.

d. Donation in Kind is recognized as and when it is received and it is recorded at nominal value of Rs 1 per Item/ Asset. List of Fixed Assets Received during the year is as follows:

Account Head	Description Of Assets	Quantity (Nos)	Amount (₹)
Equipment's.	•Air Conditioner	8	
	•Air Purifier	3	
	•Ceiling Fan	71	
	•Water Cooler	5	
	•Water Dispenser	1	Rs.132
	•Water Geyser	4	
	•Heater	2	
	•Cooler	23	
	•Washing Machine	2	

Nagpal & Associates Chartered Accountants

	•Refrigerator •O2 Cylinder •Suction Machine •Television •Camera	3 3 3 3 1	
Computer & Printers	•Smart TV •Computer Set •Computer Table •Printer •Laptop •UPS •Battery	5 48 28 8 4 11 24	Rs.128
Furniture & Fixture	•Almirah •Bed •Book Self •Chair •Dining table •Table	14 73 3 83 4 1	Rs.178

e. Previous year figures/amounts have been regrouped/reclassified wherever necessary to correlate with current year figures.

In terms of our attached report of even date.

For NAGPAL NAGPAL AND ASSOCIATES
(Chartered Accountants)
ICAI FRN : 012719N

Balram Sharma
(Partner)
M. No. 522890
UDIN: 26522890LCQZPY5296
Place: New Delhi
Date: 01/08/2026

Nagpal Nagpal & Associates
Chartered Accountants
New Delhi

For and on behalf of Sapna

General Secretary

SUDHIR PRATAP SINGH
General Secretary
SAPNA

Secretary

SAMIUR RAHMAN
Executive Member
NGO SAPNA