

Independent Auditor's Report

To,
The Members of Board of
CanSupport, New Delhi
Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of CanSupport [Registration No. S – 30499 – 1996 (New Delhi) Registered under the Society Registration Act 1860] (the “Society”), which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Account, Receipt and Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Society and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2025, and its surplus for the year ended on that date.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the management for the Financial Statements

4. The Society ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records,

relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing 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.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of Society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.



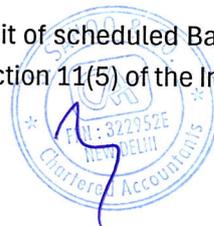
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among 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 Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961.

Report on Other Legal and Regulatory Requirements

10. We also report on the following points as under for the year ended 31 March 2025:
- a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Society on regular basis. The books of accounts are maintained in Delhi location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Society and the same is maintained in accordance with the provisions of the Act and the rules made thereunder;
 - b. Receipts and disbursements are properly and correctly shown in the accounts;
 - c. The cash balance, vouchers, bank books etc. are in custody of Chief Executive Officer and the same are in agreement with Books of account on the date of our audit;
 - d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
 - e. Society has maintained register of movable and immovable properties. In our opinion and according to the information provide to us, the changes (if any) in the register of movable and immovable properties of the Society has been incorporated in the books of accounts properly.
 - f. The Chief Executive Officer, Director Finance and Finance Manager of the Society appeared before us and furnished all information required for audit;
 - g. In our opinion and according to the information provided to us, no property or funds of the Society were applied for any object or purpose other than the object or purpose of the Society;
 - h. Society has invested its surplus in fixed deposit of scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.



- i. In our opinion and according to the information provided to us, in this year there is no alienation in the immovable property of the Society wherever applicable;
- j. There is no special matter which we may think fit or necessary to bring to the notice of Board Members or any other user of the financial statement, status of major compliance is as under ;
 - a. Society has filed its Income Tax Return for the Financial Year 2023-24 on or before the due date prescribed under section 139(1) of the Income Tax Act.
 - b. Society has filed its Annual FCRA Return for the Financial Year 2023-24 on or before the due date prescribed under the Foreign Contribution Regulation Act 2010.
 - c. Society is filling quarterly intimation of receipt of foreign contribution received, as per the requirement of the Foreign Contribution Regulation Act 2010.
- k. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the Society or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the board members or any other person while in the management of the Society were identified;
- l. In our opinion and according to the information provided to us, no board member has any interest in the investment of the Society;
- m. In our opinion and according to the information provided to us, no board member is a debtor or creditor of the Society. Further, Society only has investment in the form of fixed deposits and bonds of government of India and all fixed deposits/investments are in name of the Society;
- n. In our opinion and according to the information provided to us, no irregularities were pointed out in the books of accounts of previous year.

For: S. Sahoo & Co

Chartered Accountants

Firm Registration No.: 322952E




CA. (Dr.) Subhajit Sahoo, FCA, LLB

Partner

Membership No.: 057426

UDIN: 25057426BMIBYA7539

Place: New Delhi

Date: 11-08-2025

CanSupport

60/2D Yusuf Sarai, (Indian Oil Bhawan Compound) New Delhi-110016

Brief about the entity & summary of significant accounting policies forming part of accounts for the year ended on 31st March 2025.

1. About the Entity

CanSupport is a group of Palliative Care experts committed to maximising quality of life with cancer and other critical diseases in a meaningful and compassionate manner, whilst fully respecting the dignity of the individual. It follows a patient-centered philosophy where patient care preferences and goals are central to care provision. It runs the largest home based palliative care program in the country that has received national and international recognition as well as the prestigious Public Health Champion Award by the World Health Organisation.

CanSupport's history is long and distinguished and now spans 28 years, during which its contribution to the development of Palliative Care services can be seen across 7 states of India. Its wide-ranging programs are designed to help patients of all ages and all cancers, and other serious illnesses, throughout their journey - right from the day of diagnosis, across all curative therapies and as a continuum of care adapting to the unique needs in case cancer progresses into its terminal phase. The support extends even after the death of the patient through bereavement and rehabilitative support to the families.

Its highly skilled teams of doctors, nurses, counsellors and physiotherapists bring care to the doorstep of patients too sick to travel and make regular visits providing medical, nursing and psychosocial support. Patients and their families also have access to Outpatient Clinics, Mobile Clinics, Tele-Consultations, Cancer Helpline, Day Care, Peer Support and Counseling Services, Patient Navigation, Resource Facilitation as well as Bereavement and Rehabilitation Support.

CanSupport's programmatic approach has a significant impact on all parameters of quality of life, be it physical, functional, emotional, interpersonal, or transcendental with practical ways in which patients can regain a sense of control and self-worth. It also empowers families to make informed decisions around goals of care, equips them with caregiving and coping skills and organizes resources to make a challenging journey manageable, meaningful and memorable for everyone.

Its Palliative Care Model serves as a source of learning for many individuals and organizations focused on improving the patients' quality of life. While some organisations have drawn their inspiration and early ideas for development from CanSupport, others have been trained through capacity building collaborations. CanSupport helps fill a critical gap in services for the care of patients, especially those who are poor or destitute. Its services are aimed at the less privileged and are therefore entirely free of charge.



M. Nalwatra
Treasurer
CanSupport
60/2D, Yusuf Sarai
(Indian Oil Bhawan Compound)
New Delhi-110016

[Signature]
Chief Executive Officer
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(Indian Oil Bhawan Compound)
New Delhi-110016

2. Summary of significant accounting

- i. **Basis of Accounting:** The financial statements have been prepared under the historical cost convention on a going concern basis. The accounts are maintained and presented in accordance with the Generally Accepted Accounting Principles (GAAP) in India and comply, to the extent applicable, with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI), including those specifically relevant for non-profit organizations (NGOs).
- ii. **Fixed Assets:** Fixed assets are stated at their historical cost of acquisition, which includes purchase price, applicable taxes and duties, and other directly attributable costs incurred to bring the asset to its present location and condition for its intended use. This also includes expenses related to installation, commissioning, and any necessary site preparation.
- a. Assets Received from Donor are Shown in Fixed Assets Schedule under Assets out of Donation. Simultaneously Asset Fund is created against the value of the Fixed Assets.
 - b. In case of Assets created out of own fund is shown under the head Fixed Assets.
 - c. Fixed Assets in the Balance Sheet are shown at Gross Value less Accumulated depreciation for the year.
- iii. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix - I to the Income Tax Rule 1962.
- | a. Item | Rate of Depreciation |
|---------------------------|-----------------------------|
| b. Furniture & Fixture | 10% |
| c. Equipment | 15% |
| d. Computer | 40% |
| e. Vehicles | 15% |
| f. Other Office Equipment | 15% |
- iv. **Investment:** All the short-term investments of the organization were maintained in compliance with the provisions of Section 11(5) of the Income Tax Act, 1961. These investments were made in the form of term deposits with scheduled banks, as well as in Government of India Bonds, thereby ensuring adherence to the prescribed investment norms applicable to charitable institutions.". Furthermore, Investments have been classified into three categories:



M. Malhotra

Treasurer
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Chief Executive Officer
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- Investments with a maturity period of less than 3 months are disclosed under Cash and Cash Equivalents.
- Investments with a maturity period of more than 3 months but less than 12 months are classified as Current Investments.
- Investments with a maturity period of more than 12 months are disclosed as Non-Current Investments.

v. **Revenue Recognition:** Unrestricted project donations received under Section 80G of the Income Tax Act have been recognized as income on a receipt basis, in line with the organization's accounting policy for voluntary contributions without donor-imposed restrictions.

Grants received during the year, where specific terms and conditions of utilization were agreed with the donor, have been recognized as income on an accrual basis over the period of the grant. Recognition is aligned with the duration and milestones stipulated in the grant agreement, to reflect the systematic and rational allocation of the grant income corresponding to the period of assistance and related expenditures.

vi. **Bank Interest:** The interest income earned during the financial year 2024–25 from both the Savings Bank Account and Fixed Deposit Accounts, including interest accrued and received on unutilized donor funds, has been duly disclosed in the financial statements.

Income and Expenditure Account reflects the interest income attributable to unutilized donor funds, including interest accrued up to 31st March 2025. The Receipts and Payments Account captures the total interest received during the year (i.e., from 01.04.2024 to 31.03.2025), comprising interest earned on both Savings Bank and Fixed Deposit accounts.

The classification and disclosure of interest income are consistent with applicable accounting standards and principles, ensuring accurate presentation of income arising from donor fund investments.

vii. **Expenditure:** The expenses have been accounted for on an accrual basis in the Income and Expenditure Account, in accordance with the applicable accounting standards. This ensures that all expenses are recognized in the period to which they pertain, irrespective of the timing of actual cash payments. Liabilities for all known expenses have been duly provided for as at the reporting date

viii. **Foreign Contribution:** Foreign Contributions are accounted for on the basis of the credit advice received from Bank.



M. Mellantha
 Treasurer
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ix. **Retirement benefits:** The organization is duly registered under the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, and is in compliance with the applicable statutory requirements thereunder, including timely deposit of contributions and filing of relevant returns.

Further, the organization has recognized a provision for gratuity liability in accordance with the applicable accounting standards. This gratuity obligation is partially funded through a group gratuity assurance policy with an approved insurer, while the remaining liability is unfunded and provided for in the books of accounts based on accounting valuation

x. Previous year's figures have been regrouped, rearranged, and reclassified wherever necessary to conform to the current year's presentation and disclosures. Such regrouping, rearrangement, or reclassification has no material impact on the financial statements unless otherwise stated.

2.1 NOTES TO ACCOUNTS

I. Expenses have been classified and disclosed in accordance with the nature of activities undertaken by the organization during the year. In compliance with the disclosure requirements under Rule 5 of the Foreign Contribution (Regulation) Rules, 2011, a separate annexure has been prepared, providing a detailed breakdown of expenditure incurred out of foreign contributions.

II. Entity has not earned any income that falls within the scope of business, trade, or commercial activity as defined under the proviso to Section 2(15) of the Income Tax Act, 1961.

The income streams during the year, including donations, grants, interest, and any incidental receipts, are directly linked to and utilized for the furtherance of the charitable objectives of the entity. These receipts are not in the nature of activities carried out with a profit motive and do not constitute business income.

Accordingly, the activities undertaken during the year are in alignment with the entity's stated objects, and the genuineness of its charitable purpose remains intact for the purpose of availing tax exemptions under the relevant provisions of the Act.

III. **Pending Legal Case/Contingent Liabilities:** As per the information and explanations provided to us by the management, there have been no legal proceedings initiated against **CanSupport** by any individual, institution, or regulatory authority during the financial year. Furthermore, no legal cases were pending as on the balance sheet date. Accordingly, no provision in respect of contingent liabilities arising from litigation is considered necessary.



M. Anshu
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[Signature]
Chief Executive Officer
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2.2 The Organization is registered under:

- I. Societies Registration Act, 1860 vide Registration No 30499 dated 08/11/1996.
- II. Under section 12A of the Income Tax Act, 1961 vide registration No. AAATC3017FFF20214 dated 28.05.2021. The organization has submitted the Income Tax Return for the year 2023-24 before the due date.
- III. FCRA vide registration no. – 231660040 dated 14/03/2000 with The Ministry of Home Affairs to receive foreign contribution. The organization has submitted the FCRA Return for the year 2023-24 before the due date.
- IV. PAN of the Organization is AAATC3017F.
- V. TAN of the organization is DELC07112A.

**For & On behalf of
S. Sahoo & Co.
Chartered Accountants**

**For
CanSupport**



**CA (Dr.) Subhajit Sahoo FCA, LLB
MM No: 057426
FRN: 322952E**

**Place: New Delhi
Date: 11.08.2025**

M. Malhoutra

**Manmohan Malhoutra
Treasurer**

**Treasurer
CanSupport
60/2D, Yusuf Sarai
(Indian Oil Bhawan Compound)
New Delhi-110016**

Dr. Ambika Rajvanshi

**Dr. Ambika Rajvanshi
Chief Executive Officer**

**Chief Executive Officer
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New Delhi-110016**

CanSupport
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Balance Sheet as at 31st March 2025

(Amount in INR)

Particulars		Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Reserve Funds		208,785,924	167,354,075
(b)	Corpus Funds		32,147,328	31,995,828
(c)	Assets Funds		14,797,622	10,519,578
			255,730,874	209,869,480
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Unspent Grant Balance		-	-
(c)	Other current liabilities	4	22,066,840	18,763,284
(d)	Short-term provisions		-	-
			22,066,840	18,763,284
	Total		277,797,714	228,632,764
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	5	15,136,270	10,911,522
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	6	116,404,710	110,077,575
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets		-	-
			131,540,980	120,989,097
2	Current assets			
(a)	Current investments	7	51,115,305	38,609,928
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	8	77,320,425	49,530,117
(e)	Short Term Loans and Advances	9	6,845,264	6,330,873
(f)	Other current assets	10	10,975,740	13,172,749
			146,256,734	107,643,666
	Total		277,797,714	228,632,764

Brief about the Entity & Summary of significant accounting policies 1&2 - -

The accompanying notes are an integral part of the financial statements.

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

For & on behalf :
CanSupport

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 25057426BMIBYA7539



M. Malhoutra

Manmohan Malhoutra
Treasurer

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Dr. Ambika Rajvanshi

Dr. Ambika Rajvanshi
Chief Executive Officer

Chief Executive Officer
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New Delhi-110016

Place: New Delhi
Date: 11-08-2025

CanSupport
60/2D Yusuf Sarai, (Indian Oil Bhawan Compound) New Delhi-110016
Income and Expenditure for the year ended on 31st March 2025

(Amount in INR)

Particulars		Note	31 March 2025	31 March 2024
I	Income			
(a)	Donations and Grants	11	183,418,557	134,743,918
(b)	Other Income	12	19,305,677	26,067,111
II	Total		202,724,234	160,811,029
III	Expenses:			
(a)	Expenditure on Objects of Organization-Program Expenses	13	149,564,300	119,788,165
(b)	Donations/Contributions Paid- Amount Sub Grant	14	-	-
(c)	Establishment Expenses	15	11,674,789	10,338,980
(d)	Depreciation and amortization expense	16	53,295	62,002
	Total		161,292,384	130,189,147
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		41,431,850	30,621,882
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		41,431,850	30,621,882
VII	Extraordinary Items		-	-
VIII	Excess of Income over Expenditure for the year (VII-VIII)		41,431,850	30,621,882
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		-	-
	Balance transferred to General Fund:		41,431,850	30,621,882

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

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Place: New Delhi
Date: 11-08-2025

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CanSupport
60/2D Yusuf Sarai, (Indian Oil Bhawan Compound) New Delhi-110016
Receipts & Payment Account For The Year Ended 31st March 2025

(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		49,530,117	44,946,205
Donation & Grants	17	183,418,557	134,493,919
Other Income	18	21,397,859	28,594,300
Corpus Donation Received		151,500	124,000
Loan & Advances Received		3,251,943	2,912,695
Total		257,749,976	211,071,118
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	13	149,564,300	119,788,165
Donations/Contributions Paid- Amount Sub Grant	14	-	-
Establishment Expenses	15	11,674,789	10,338,980
Loan and Advances Paid		357,950	1,712,752
Change in Investment		18,832,511	29,701,103
Closing Balance			
Cash and Bank Balances		77,320,425	49,530,117
Total		257,749,976	211,071,118

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :
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Chartered Accountants
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For & on behalf :
CanSupport

CA (Dr.) Subhajit Sahoo, FCA, LLB
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Place: New Delhi
Date: 11-08-2025

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Chief Executive Officer

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

3 Fund Details	31 March 2025	31 March 2024
A. Unrestricted Funds		
<u>General Fund-Local Contribution</u>		
Opening balance	123,080,691	99,393,765
Add: Excess of Income Over Expenditure	23,619,637.37	23,686,926
	146,700,328	123,080,691
<u>Ved Mehta Memorial Fund</u>		
Opening balance	98,259	98,259
Add: Amount Received During The Year	-	-
	98,259	98,259
<u>Homecare Centre Fund</u>		
Opening balance	345,299	345,299
Add: Amount Received During The Year	-	-
	345,299	345,299
<u>General Fund-Foreign Contribution</u>		
Opening balance	43,829,826	36,894,870
Add: Excess of Income Over Expenditure	17,812,212	6,934,956
	61,642,038	43,829,826
Total	208,785,924	167,354,075
B. Corpus Funds		
<u>Cansupport Corpus Fund U/s 35AC</u>		
Opening Balance	22,988,336	22,988,336
Add: Amount Received for Corpus Fund	-	-
	22,988,336	22,988,336
<u>General Corpus Fund</u>		
Opening Balance	4,194,300	4,194,300
Add: Amount Received for Corpus Fund	149,000	-
	4,343,300	4,194,300
<u>Life Membership Fee</u>		
Opening Balance	217,000	217,000
Add: Amount Received During the Year	2,500	-
	219,500	217,000
<u>Cansupport Corpus Fund</u>		
Opening Balance	4,596,192	4,472,192
Add: Amount Received During the Year	-	124,000
	4,596,192	4,596,192
Total	32,147,328	31,995,828



M. Mahanta

Treasurer
CanSupport
60/2D, Yusuf Sarai
(Indian Oil Bhawan Compound)
New Delhi-110016

[Signature]

Chief Executive Officer
CanSupport
60/2D, Yusuf Sarai
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C. Assets Funds

Opening Balance-Local Contribution	8,048,355	6,848,732
Add: Addition During the Year	5,578,179	2,995,344
Less: Loss on assets Disposed off	-	-268,371
Less: Depreciation Charged <i>during the year</i>	-2,011,509	-1,527,350
	11,615,025	8,048,355
Opening Balance-Foreign Contribution	2,471,223	2,651,678
Add: Addition During the Year	1,318,522	285,772
Less: Loss on assets Disposed off	-	-
Less: Depreciation Charged during the year	-607,148	-466,227
	3,182,597	2,471,223
Total	14,797,622	10,519,578

4 Other current liabilities	31 March 2025	31 March 2024
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) TDS Payable	356,315	264,942
(e) EPF Payable	191,139	184,866
(f) Staff Retention Security	7,552,444	6,261,515
(g) Other Liabilities	33,119	108,337
Provision for Gratuity*	13,933,823	11,943,624
<i>*This liability is backed by the LIC Policy to the extent of Rs. 20,50,000/- (Previous Year 20,00,000)</i>		
Total	22,066,840	18,763,284



M. Balaraman

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	<i>(Amount in INR)</i>	
6 Investments - Non Current	31 March 2025	31 March 2024
(valued at historical cost unless stated otherwise)		
(a) Investment property;		
(b) Investments in equity instruments		
(c) Investments in preference shares	-	-
(d) Investments in government or trust securities	35,847,529	10,598,895
(e) Investments in debentures or bonds	-	-
(f) Investments in mutual funds	-	-
(g) Investments in partnership firms;	-	-
(i) Other non-current investments (Fixed Deposit)	80,557,181	99,478,680
Less: Aggregate provision for diminution in value of investments.		
Total Investments	116,404,710	110,077,575
Aggregate cost value as at the end of the year:		
Investments -Quoted		
Investments - Unquoted	116,404,710	110,077,575
Less: Aggregate provision for diminution in value of investments.		
	116,404,710	110,077,575
Aggregate market value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	116,404,710	110,077,575
Aggregate Provision for diminution in value of investments.	-	-
	116,404,710	110,077,575
Total	116,404,710	110,077,575

7 Current Investments	31 March 2025	31 March 2024
(a) Investments in equity instruments	-	-
(b) Investments in preference shares	-	-
(c) Investments in government or trust securities	-	-
(d) Investments in debentures or bonds	-	-
(e) Investments in mutual funds	-	-
(f) Investments in partnership firms;	-	-
(g) Other current investments (Fixed Deposit)	51,115,305	38,609,928
Less: Aggregate provision for diminution in value of investments.		
Total Investments	51,115,305	38,609,928
Aggregate cost value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	51,115,305	38,609,928
Less: Aggregate provision for diminution in value of investments.	-	-
	51,115,305	38,609,928
Aggregate market value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	51,115,305	38,609,928
Aggregate Provision for diminution in value of investments.	-	-
	51,115,305	38,609,928
Total	51,115,305	38,609,928



M. Mahantia
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		(Amount in INR)	
8 Cash and Bank Balances	31 March 2025	31 March 2024	
A Cash and cash equivalents			
(a) On current/saving accounts			
On current/saving accounts-Local Contribution	61,119,154.29		42,993,102
Designated Banl Account-Foreign Contribution	9,778,835.78		470,237
Utilization Bank Account-Foreign Contribution	5,889,042.41		6,027,554
(b) Cash credit account (Debit balance)	-		-
(c) Fixed Deposits			
Deposits with original maturity of less than three months	15,506.00		-
(d) Cheques, drafts on hand	-		-
(e) Cash on hand	517,887.00		39,224
Total	77,320,425		49,530,117

9 Short Term Loans and advances	31 March 2025	31 March 2024	
(a) Capital advances			
(b) Loans advances to related Party	-		-
(c) Other loans and advances (specify nature)	-		-
(i) Security Deposits	2,273,209		2,261,478
(ii) Balance with government authorities (TDS Receivable)	4,367,676		3,902,028
(iii) Staff Advances	106,177		4,765
(iv) Accounts Receivable	-		53,670
(v) Prepaid Expenses	98,201		108,931
Total	6,845,264		6,330,873
Sub-classification:			
Secured, considered good;	6,845,264		6,330,873
Unsecured, considered good;	-		-
Doubtful	-		-
Total	6,845,264		6,330,873

10 Other current assets	31 March 2025	31 March 2024	
(a) Interest accrued but not due on deposits	10,975,740		13,172,749
(b) Interest accrued and due on deposits	-		-
Total	10,975,740		13,172,749

11 Donations and Grants	31 March 2025	31 March 2024	
(a) Grants-Local Contribution	121,687,446		98,951,900
(b) Donation-Local Contribution	22,510,624		19,376,927
(c) Grants-Foreign Contribution	36,822,346		13,332,677
(d) Donation-Foreign Contribution	2,398,142		3,082,416
Total	183,418,557		134,743,918



M. Malhotra

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12 Other income	31 March 2025	31 March 2024
(a) Interest on Bank A/c	2,182,179	1,675,314
(b) Interest on Fixed Deposit & Bonds	12,135,226	21,016,744
(c) Interest on Income Tax Refund	56,977	46,361
(d) Contribution for awareness activities	3,831,904	2,451,046
(e) Forfeiture of Security Deposit, Salary and Damage Recovery	1,099,391	437,646
(f) Sale of Vehicle	-	440,000
Total	19,305,677	26,067,111

		<i>(Amount in INR)</i>
13 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
Advertising Expenses	132,538	51,024
AMC Expenses	174,050	147,480
Audit & Legal Charges	665,871	271,090
Bank & Gateway Charges	198,185	438,078
Communication & Internet Charges	688,679	579,102
Computer Software/Maintenance	23,000	16,450
Event Specified	3,207,412	2,275,842
Field Centre Utilities & Maintance	12,676,588	10,512,739
Medicine,Nutrition & Medical Assistant	4,983,986	2,001,192
Medicine,Nutrition& Medical Assistant	14,997,928	13,521,503
Meeting And Hospitality	32,728	12,687
Printing,Stationery & Courier Charges	3,121,168	2,587,507
Registration & Membership Expenses	86,234	40,787
Relief To Destitute	1,201,183	150,593
Salary And Benefits	82,536,378	70,294,232
Staff Welfare Expenses	319,561	146,712
Training & Education Epenses	3,468,998	1,821,199
Traveling Expenses	359,878	207,843
Vechile Hiring and Running Expenses	13,460,250	11,256,185
Website Development & Maintenance Charges	332,984	174,804
Non Recurring Expenses	6,896,700	3,281,116
Total	149,564,300	119,788,165

14 Donations/Contributions Paid-Sub Grant	31 March 2025	31 March 2024
Sub-Granting to Partner	-	-
Total	-	-



M. Mahanta
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15 Establishment Expenses	31 March 2025	31 March 2024
Advertising Expenses	13,287	-
AMC Expenses	49,737	64,867
Audit & Legal Charges	70,950	89,450
Communication & Internet Charges	39,204	36,189
Computer Software/Maintenance	71,406	46,280
Field Centre Utilities & Maintance	468,811	412,898
Meeting And Hospitality	26,839	29,011
Printing, Stationery & Courier Charges	53,183	78,452
Bank & Gateway Charges	-	6,124
Provision for Gratuity	1,990,199	1,433,585
Salary And Benefits	8,170,651	7,709,890
Staff Welfare Expenses	22,988	14,634
Traveling Expenses	49,235	5,442
Vechile Hiring and Running Expenses	262,642	288,343
Administrative Expenses FCRA	385,658	123,815
Total	11,674,789	10,338,980

	(Amount in INR)	
16 Depreciation and amortization expense	31 March 2025	31 March 2024
on tangible assets (Refer note 5)	2,671,952	2,055,579
on intangible assets (Refer note 5)	-	-
Less: Transferred to Assets Fund	-2,618,657	-1,993,577
Total	53,295	62,002

17 Donations and Grants	31 March 2025	31 March 2024
(a) Grants-Local Contribution	121,687,446	98,951,900
(b) Donation-Local Contribution	22,510,624	19,126,927
(c) Grants-Foreign Contribution	36,822,346	13,332,677
(d) Donation-Foreign Contribution	2,398,142	3,082,416
Total	183,418,557	134,493,919

18 Other income	31 March 2025	31 March 2024
(a) Interest on Bank A/c	2,182,179	1,675,314
(b) Interest on Fixed Deposit & Bonds	14,332,233	23,298,037
(c) Interest on Income Tax Refund	56,977	46,361
(d) Contribution for awareness activities	3,831,904	2,701,046
(e) Forfeiture of Security Deposit, Salary and Damage Recovery	994,566	433,541
(f) Sale of Vechicle	-	440,000
Total	21,397,859	28,594,300



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

Note-5: Fixed Assets

S. No	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK			
		As at		Addition	Deletion	During the year		Upto	As on	As on	As on		
		01.04.2024	31.03.2025			Rate of Dep.	01.04.2024					31.03.2025	31.03.2025
				More than 180 days	Less than 180 days								
Assets Out Of Own Fund													
1	Furniture and Fixtures	476,845	-			10.00%	366,279	11,057	-	377,336	99,509	110,566	
2	Medical Equipment	155,749	-			15.00%	141,132	2,193	-	143,325	12,424	14,617	
3	Office equipment (Other)	1,713,188	-			15.00%	1,483,296	34,484	-	1,517,780	195,408	229,892	
4	Office equipment (Computer)	963,179	-			40.00%	963,053	50	-	963,103	76	126	
5	Vehicles	861,255	-			15.00%	824,511	5,512	-	830,023	31,232	36,744	
	Sub Total	4,170,216	-	-	-		3,778,271	53,295	-	3,831,566	338,650	391,945	
Assets Out Of Grant Fund													
1	Furniture and Fixtures	2,709,751	133,452	740,348	-	10.00%	793,831	241,955	-	1,035,786	2,547,765	1,915,920	
2	Medical Equipment	204,322	-	1,159,780	-	15.00%	30,435	113,067	-	143,502	1,220,600	173,887	
3	Office equipment (Other)	5,777,616	563,567	1,565,310	-	15.00%	2,152,221	745,742	-	2,897,964	5,008,529	3,625,394	
4	Office equipment (Computer)	4,442,483	78,000	1,895,080	-	40.00%	3,122,749	938,110	-	4,060,859	2,354,704	1,319,734	
5	Vehicles	5,424,281	-	761,163	-	15.00%	1,939,639	579,784	-	2,519,423	3,666,022	3,484,642	
	Sub Total	18,558,453	775,019	6,121,681	-		8,038,875	2,618,657	-	10,657,532	14,797,621	10,519,577	
	Total	22,728,669	775,019	6,121,681	-		11,817,147	2,671,952	-	14,489,098	15,136,271	10,911,522	



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