



# S. Sahoo & Co.

## Chartered Accountants

### 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 (Pertaining to Foreign Contribution) 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 book 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: 25057426BMIBYC7118

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 31<sup>st</sup> 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. Melwante*

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

*[Signature]*

Chief Executive Officer  
**CanSupport**  
60/2D, Yusuf Sarai  
(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. <u>Item</u>	<u>Rate of Depreciation</u>
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. Mahanta*

Treasurer  
**CanSupport**  
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(Indian Oil Bhawan Compound)  
New Delhi-110016

*[Signature]*

Chief Executive Officer  
**CanSupport**  
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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. Malhotra*

Treasurer  
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*[Signature]*

Chief Executive Officer  
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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. Mahanta*  
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*[Signature]*  
Chief Executive Officer  
**CanSupport**  
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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. Malhotra*

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

**CanSupport**  
**60/2D Yusuf Sarai, (Indian Oil Bhawan Compound) New Delhi-110016**  
**Balance Sheet as at 31st March 2025**  
**Foreign Contribution Projects**

(Amount in INR)

Particulars		Note	31 March 2025	31 March 2024
<b>I</b>	<b>Sources of Funds</b>			
<b>1</b>	<b>NPO Funds</b>	3		
(a)	Reserve Funds		61,642,038	43,829,826
(b)	Corpus Funds		-	-
(c)	Assets Funds		3,182,597	2,471,223
			64,824,635	46,301,049
<b>2</b>	<b>Non-current liabilities</b>			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
<b>3</b>	<b>Current liabilities</b>			
(a)	Short-term borrowings		-	-
(b)	Unspent Grant Balance		-	-
(c)	Other current liabilities	4	2,201,428	2,082,023
(d)	Short-term provisions		-	-
			2,201,428	2,082,023
	<b>Total</b>		<b>67,026,063</b>	<b>48,383,071</b>
<b>II</b>	<b>Application of Funds</b>			
<b>1</b>	<b>Non-current assets</b>	5		
(a)	Property, Plant and Equipment and Intangible assets		3,182,597	2,471,223
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets		-	-
			3,182,597	2,471,223
<b>2</b>	<b>Current assets</b>	6		
(a)	Current investments		47,088,239	38,609,928
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	7	15,681,150	6,502,317
(e)	Short Term Loans and Advances	8	829,022	554,852
(f)	Other current assets	9	245,055	244,752
			63,843,466	45,911,848
	<b>Total</b>		<b>67,026,063</b>	<b>48,383,071</b>

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



**CA (Dr.) Subhajit Sahoo, FCA, LLB**  
**Partner**  
MM No. 057426  
UDIN: 25057426BMIBYC7118

Place: New Delhi  
Date: 11-08-2025

**For & on behalf :**  
**CanSupport**



**Manmohan Malhoutra**  
**Treasurer**

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



**Dr. Ambika Rajvanshi**  
**Chief Executive Officer**

**Chief Executive Officer**  
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<b>CanSupport</b>					
<b>60/2D Yusuf Sarai, (Indian Oil Bhawan Compound) New Delhi-110016</b>					
<b>Income and Expenditure for the year ended on 31st March 25</b>					
<b>Foreign Contribution Projects</b>					
<b>(Amount in INR)</b>					
<b>Particulars</b>	<b>Note</b>	<b>31 March 2025</b>	<b>31 March 2024</b>		
<b>I Income</b>					
(a) Donations and Grants	10	39,220,488	16,415,092		
(b) Other Income	11	3,292,782	2,313,077		
<b>II Total</b>		<b>42,513,270</b>	<b>18,728,169</b>		
<b>III Expenses:</b>					
(a) Expenditure on Objects of Organization-Program Expenses	12	24,315,400	11,669,398		
(b) Donations/Contributions Paid- Amount Sub Grant	13	-	-		
(c) Establishment Expenses		385,658	123,815		
(f) Depreciation and amortization expense	14	-	-		
<b>Total</b>		<b>24,701,058</b>	<b>11,793,213</b>		
<b>IV Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)</b>		<b>17,812,212</b>	<b>6,934,956</b>		
<b>V Exceptional items</b>		-	-		
<b>VI Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>		<b>17,812,212</b>	<b>6,934,956</b>		
<b>VII Extraordinary Items</b>		-	-		
<b>VIII Excess of Income over Expenditure for the year (VII-VIII)</b>		<b>17,812,212</b>	<b>6,934,956</b>		
<b>Appropriations Transfer to funds:</b>					
Transfer to/(from) Project fund:		-	-		
Balance transferred to General Fund:		17,812,212	6,934,956		

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**



*[Handwritten signature of CA (Dr.) Subhajit Sahoo]*

**CA (Dr.) Subhajit Sahoo, FCA, LLB**  
Partner  
MM No. 057426  
UDIN: 25057426BMIBYC7118

Place: New Delhi  
Date: 11-08-2025

*[Handwritten signature of Manmohan Malhoutra]*

**Manmohan Malhoutra**  
Treasurer

Treasurer  
**CanSupport**  
60/2D, Yusuf Sarai  
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*[Handwritten signature of Dr. Ambika Rajvanshi]*

**Dr. Ambika Rajvanshi**  
Chief Executive Officer

Chief Executive Officer  
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**Receipts & Payment Account For The Year Ended 31st March 2025**  
**Foreign Contribution Projects**

(Amount in INR)

<b>RECEIPTS</b>	Note	31 March 2025	31 March 2024
<b>Opening Balance :</b>			
Cash and Bank Balances		6,502,317	8,759,555
Donation & Grants	15	39,220,488	16,415,092
Other Income	16	3,187,654	4,076,539
Corpus Donation Received		-	-
Loan & Advances Received		224,229	-
<b>Total</b>		<b>49,134,688</b>	<b>29,251,187</b>
<b>PAYMENT</b>			
Expenditure on Objects of Organization-Program Expenses	12	24,315,400	11,669,398
Donations/Contributions Paid- Amount Sub Grant	13	-	-
Establishment Expenses		385,658	123,815
Change in Advances and Current Liability		274,170	345,729
Change in Investment		8,478,311	10,609,928
<b>Closing Balance</b>			
Cash and Bank Balances		15,681,150	6,502,317
<b>Total</b>		<b>49,134,689</b>	<b>29,251,187</b>

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**



*S. Sahoo*

*M. Malhoutra*

*Dr. Ambika Rajvanshi*

**CA (Dr.) Subhajit Sahoo, FCA, LLB**  
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**Manmohan Malhoutra**  
**Treasurer**

**Dr. Ambika Rajvanshi**  
**Chief Executive Officer**

Place: New Delhi  
Date: 11-08-2025

Treasurer  
**CanSupport**  
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Chief Executive Officer  
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**CanSupport**  
**60/2D Yusuf Sarai, (Indian Oil Bhawan Compound) New Delhi-110016**  
**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

	31 March 2025	31 March 2024
<i>(Amount in INR)</i>		
<b>3 Fund Details</b>		
<b>A. Unrestricted Funds</b>		
<b>General Fund</b>		
Opening balance	43,829,826	36,894,870
<b>Add:</b> Excess of Income Over Expenditure	17,812,212	6,934,956
	61,642,038	43,829,826
<b>Total</b>	<b>61,642,038</b>	<b>43,829,826</b>
<b>B. Assets Funds</b>		
Opening balance	2,471,223	2,651,678
<b>Add:</b> Addition During the Year	1,318,522	285,772
<b>Less:</b> Loss on assets Disposed off	-	-
Less: Depreciation Charged <i>during the year</i>	-607,148	-466,227
<b>Total</b>	<b>3,182,597</b>	<b>2,471,223</b>
<b>4 Other current liabilities</b>		
(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	89,140	17,297
(e) EPF Payable	26,005	9,640
(f) Staff Retention Security	1,172,353	984,718
(g) Other Liability	913,930	1,070,368
<b>Total</b>	<b>2,201,428</b>	<b>2,082,023</b>



*M. Malhotra*  
Treasurer  
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Chief Executive Officer  
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New Delhi-110016

	(Amount in INR)	
	31 March 2025	31 March 2024
<b>6 Current Investments</b>		
(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)	47,088,239	38,609,928
Less: Aggregate provision for diminution in value of investments.	-	-
<b>Total Investments</b>	<b>47,088,239</b>	<b>38,609,928</b>
<b>Aggregate cost value as at the end of the year:</b>		
Investments - Quoted	-	-
Investments - Unquoted	47,088,239	38,609,928
Less: Aggregate provision for diminution in value of investments.	-	-
	47,088,239	38,609,928
<b>Aggregate market value as at the end of the year:</b>		
Investments - Quoted	-	-
Investments - Unquoted	47,088,239	38,609,928
Aggregate Provision for diminution in value of investments.	-	-
	47,088,239	38,609,928
<b>Total</b>	<b>47,088,239</b>	<b>38,609,928</b>

	31 March 2025	31 March 2024
<b>7 Cash and Bank Balances</b>		
<b>A Cash and cash equivalents</b>		
(a) On current/saving accounts	-	-
Designated Banl Account	9,778,836	470,237
Utilization Bank Account	5,889,042	6,027,554
(b) Cash credit account (Debit balance)	-	-
(c) Fixed Deposits	-	-
Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand	-	-
(e) Cash on hand	13,272	4,526
<b>Total</b>	<b>15,681,150</b>	<b>6,502,317</b>

	31 March 2025	31 March 2024
<b>8 Short Term Loans and advances</b>		
(a) Capital advances	-	-
(b) Loans advances to related Party	-	-
(c) Other loans and advances (specify nature)	-	-
(i) Security Deposit (Rent Faridabad)	65,000	25,000
(ii) TDS Receivable	657,845	529,852
(iii) Staff & Vendor Advance	106,177	-
<b>Total</b>	<b>829,022.24</b>	<b>554,852</b>
<b>Sub-classification:</b>		
Secured, considered good;	829,022	554,852
Unsecured, considered good;	-	-
Doubtful	-	-
	829,022	554,852
<b>Total</b>	<b>829,022</b>	<b>554,852</b>



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	(Amount in INR)	
	31 March 2025	31 March 2024
<b>9 Other current assets</b>		
(a) Interest accrued but not due on deposits	245,055	244,752
(b) Interest accrued and due on deposits	-	-
<b>Total</b>	<b>245,055</b>	<b>244,752</b>
<b>10 Donations and Grants</b>		
(a) Grants	36,822,346	13,332,677
(b) Donation	2,398,142	3,082,416
<b>Total</b>	<b>39,220,488</b>	<b>16,415,092</b>
<b>11 Other income</b>		
(a) Interest on Bank A/c	343,647	262,710
(b) Interest on Fixed Deposit & Bonds	2,844,310	2,046,262
(c) Forfeiture of Security Deposit, Salary and Damage Recovery	104,825	4,105
<b>Total</b>	<b>3,292,782</b>	<b>2,313,077</b>
<b>12 Charitable Expenses-Program Expenses</b>		
Audit & Legal Charges	132,980	5,000
Communication & Internet Charges	75,705	32,436
Event Specified	680,627	307,577
Field Centre Utilities & Maintance	1,886,833	982,670
Medicine,Nutrition & Medical Assistant	4,983,986	2,001,192
Meeting And Hospitality	690	
Printing,Stationery & Courier Charges	1,315,069	721,304
Bank & Gateway Charges	26,121	7,477
Relief To Destitute	166,905	29,110
Salary And Benefits	10,970,546	6,179,093
Staff Welfare Expenses	970	657
Training & Education Epenses	550,849	291,019
Vechile Hiring and Running Expenses	2,205,597	826,091
Non Recurring Expenses	1,318,522	285,772
<b>Total</b>	<b>24,315,400</b>	<b>11,669,398</b>
<b>13 Donations/Contributions Paid-Sub Grant</b>		
Sub-Granting to Partner	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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	31 March 2025	31 March 2024
<b>14 Depreciation and amortization expense</b>		
on tangible assets (Refer note 11)	607,148	466,227
on intangible assets (Refer note 11)		
Less: Transferred to Assets Fund	-607,148	-466,227
<b>Total</b>	-	-

	<i>(Amount in INR)</i>	
	31 March 2025	31 March 2024
<b>15 Donations and Grants</b>		
(a) Grants	36,822,346	13,332,677
(b) Donation	2,398,142	3,082,416
<b>Total</b>	<b>39,220,488</b>	<b>16,415,092</b>

	31 March 2025	31 March 2024
<b>16 Other income</b>		
(a) Interest on Bank A/c	343,647	262,710
(b) Interest on Fixed Deposit & Bonds	2,844,007	3,813,829
<b>Total</b>	<b>3,187,654</b>	<b>4,076,539</b>



*M. Mallonka*

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**60/2D Yusuf Sarai, (Indian Oil Bhawan Compound) New Delhi-110016**  
**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**  
**Foreign Contribution Projects**

Note-5: Fixed Assets

S. No	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK			
		As at		Addition		As at	Rate of Dep.	Upto	During the year		Upto	As on	As on
		01.04.2024	More than 180 days	Less than 180 days	Deletion				31.03.2025	Addition			
1	Furniture and Fixtures	196,312	60,652	264,944	-	521,908	10.00%	72,234	31,720	103,954	417,954	124,078	
2	Medical Equipment	204,322	-	-	-	204,322	15.00%	30,435	26,083	56,518	147,804	173,887	
3	Office equipment (Other)	1,028,813	118,579	225,347	-	1,372,739	15.00%	584,531	101,330	685,861	686,878	444,282	
4	Office equipment (Computer)	1,387,412	39,000	610,000	-	2,036,412	40.00%	1,183,139	219,309	1,402,448	633,964	204,273	
5	Vehicles	2,266,924	-	-	-	2,266,924	15.00%	742,221	228,705	970,926	1,295,997	1,524,703	
	<b>Total</b>	<b>5,083,783</b>	<b>218,231</b>	<b>1,100,291</b>	<b>-</b>	<b>6,402,305</b>		<b>2,612,560</b>	<b>607,148</b>	<b>3,219,708</b>	<b>3,182,597</b>	<b>2,471,223</b>	



*M. Mahanta*

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