INDIA

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 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 2026, 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 2026, 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.

S. Sahoo & Co. INDIA FRN: 322952E Chartered Accountants

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.

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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 2026:

    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;

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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 2024-25 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 2024-25 on or before the due date prescribed under 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

S. Sahoo & Co. INDIA FRN: 322952E New Delhi Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
Membership No.: 057426
UDIN: 26057426ACFNVZ5306

Place: New Delhi
Date: 05-08-2026

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

Balance Sheet as at 31st March 2026

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Reserve Funds		22,88,64,849	20,87,85,924
(b)	Corpus Funds		3,21,71,328	3,21,47,328
(c)	Assets Funds		2,40,55,716	1,47,97,621
			28,50,91,893	25,57,30,873
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	1,11,17,151	2,20,66,840
(d)	Short-term provisions		-	-
			1,11,17,151	2,20,66,840
	Total		**29,62,09,044**	**27,77,97,713**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5	2,43,48,525	1,51,36,271
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	6	12,80,18,922	11,64,04,710
(c)	Long Term Loans and Advances	7	23,15,478	22,73,208
(d)	Other non-current assets		-	-
			15,46,82,924	13,38,14,188
2	**Current assets**			
(a)	Current investments	8	6,71,10,407	5,11,15,305
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	9	5,68,10,626	7,73,20,425
(e)	Short Term Loans and Advances	10	18,19,863	45,72,053
(f)	Other current assets	11	1,57,85,223	1,09,75,740
			14,15,26,120	14,39,83,524
	Total		**29,62,09,044**	**27,77,97,713**

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

S. Sahoo & Co. INDIA FRN: 322952E New Delhi Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 26057426ACFNVZ5306

Place: New Delhi
Date: 05-08-2026

For & on behalf :
CanSupport

M. Malhotra

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

CanSupport

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

Income and Expenditure for the year ended on 31st March 2026

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	**Income**			
(a)	Donations and Grants	12	23,16,36,529	18,34,18,557
(b)	Other Income	13	1,87,99,423	1,93,05,677
	Total		**25,04,35,952**	**20,27,24,234**
II	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	14	21,86,79,173	14,95,64,300
(b)	Donations/Contributions Paid- Amount Sub Grant	15	-	-
(c)	Establishment Expenses	16	1,16,32,013	1,16,74,790
(d)	Depreciation and amortization expense	17	45,841	53,295
	Total		**23,03,57,027**	**16,12,92,385**
III	Excess of Income over Expenditure before exceptional and extraordinary items (I-II)		2,00,78,925	4,14,31,849
IV	Exceptional items		-	-
V	Excess of Income over Expenditure for the year before extraordinary items (III-IV)		2,00,78,925	4,14,31,849
VI	Extraordinary Items		-	-
VII	**Excess of Income over Expenditure for the year (VI-VI)**		2,00,78,925	4,14,31,849
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		-	-
	Balance transferred to General Fund:		2,00,78,925	4,14,31,849

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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Firm No. 322952E

S. Sahoo & Co. INDIA FRN: 322952E New Delhi Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 26057426ACFNVZ5306

Place: New Delhi
Date: 05-08-2026

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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New Delhi-110016

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

Receipts & Payment Account For The Year Ended 31st March 2026

(Amount in INR)

RECEIPTS	Note	31 March 2026	31 March 2025
Opening Balance :			
Cash and Bank Balances		7,73,20,425	4,95,30,117
Donation & Grants	18	23,16,36,529	18,34,18,557
Other Income	19	1,39,76,246	2,13,97,859
Corpus Donation Received		24,000	1,51,500
Loan & Advances Received		36,23,851	32,51,945
Total		**32,65,81,051**	**25,77,49,977**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	14	21,86,79,173	14,95,64,300
Donations/Contributions Paid- Amount Sub Grant	15	-	-
Establishment Expenses	16	1,16,32,013	1,16,74,790
Loan and Advances Paid		1,18,49,925	3,57,950
Change in Investment		2,76,09,314	1,88,32,512
Closing Balance			
Cash and Bank Balances		5,68,10,626	7,73,20,425
Total		**32,65,81,051**	**25,77,49,977**
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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Firm No. 322952E

S. Sahoo & Co. INDIA FRN: 322952E New Delhi Chartered Accountants

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Partner
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Place: New Delhi
Date: 05-08-2026

For & on behalf :
CanSupport

Manmohan Malhoutra
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Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in INR)

3 Fund Details	31 March 2026	31 March 2025
A. Unrestricted Funds		
General Fund-Local Contribution		
Opening balance	14,67,00,328	12,30,80,691
Add: Excess of Income Over Expenditure	2,25,27,993.39	2,36,19,637
	16,92,28,321	**14,67,00,328**
Ved Mehta Memorial Fund		
Opening balance	98,259	98,259
Add: Amount Received During The Year	-	-
	98,259	**98,259**
Homecare Centre Fund		
Opening balance	3,45,299	3,45,299
Add: Amount Received During The Year	-	-
	3,45,299	**3,45,299**
General Fund-Foreign Contribution		
Opening balance	6,16,42,038	4,38,29,826
Add: Excess of Income Over Expenditure	-24,49,068.58	1,78,12,212
	5,91,92,969	**6,16,42,038**
Total	**22,88,64,849**	**20,87,85,924**
B. Corpus Funds		
Cansupport Corpus Fund U/s 35AC		
Opening Balance	2,29,88,336	2,29,88,336
Add: Amount Received for Corpus Fund	-	-
	2,29,88,336	2,29,88,336
General Corpus Fund		
Opening Balance	43,43,300	41,94,300
Add: Amount Received for Corpus Fund	24,000	1,49,000
	43,67,300	43,43,300
Life Membership Fee		
Opening Balance	2,19,500	2,17,000
Add: Amount Received During the Year	-	2,500
	2,19,500	2,19,500
Cansupport Corpus Fund		
Opening Balance	45,96,192	44,72,192
Add: Amount Received During the Year	-	1,24,000
	45,96,192	45,96,192
Total	**3,21,71,328**	**3,21,47,328**

S. Sahoo & Co. Chartered Accountants INDIA FRN: 322952E New Delhi

M. Malhotra

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C. Assets Funds		
Opening Balance-Local Contribution	1,16,15,025	80,48,355
Add: Addition During the Year	1,27,82,924	55,78,178
Less: Loss on assets Disposed off	-1,30,739	-
Less: Depreciation Charged *during the year*	-35,46,150	-20,11,509
	2,07,21,060	**1,16,15,025**
Opening Balance-Foreign Contribution	31,82,597	24,71,223
Add: Addition During the Year	8,72,701	13,18,522
Less: Loss on assets Disposed off	-	-
Less: Depreciation Charged during the year	-7,20,641	-6,07,148
	33,34,656	**31,82,597**
Total	**2,40,55,716**	**1,47,97,621**

4 Other current liabilities	**31 March 2026**	**31 March 2025**
(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	4,61,734	3,56,315
(e) EPF Payable	1,94,425	1,91,139
(f) Staff Retention Security	-	75,52,444
(g) Other Liabilities	27,169	33,119
(h) Provision for Gratuity*	1,04,33,823	1,39,33,823
Total	**1,11,17,151**	**2,20,66,840**

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(Amount in INR)

6	Investments - Non Current	31 March 2026	31 March 2025
	(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	5,78,21,741	3,58,47,529
(e)	Investments in debentures or bonds	-	-
(f)	Investments in mutual funds	-	-
(g)	Investments in partnership firms;	-	-
(i)	Other non-current investments (Fixed Deposit)	7,01,97,181	8,05,57,181
	Less: Aggregate provision for diminution in value of investments.		
	Total Investments	12,80,18,922	11,64,04,710
	Aggregate cost value as at the end of the year:		
	Investments -Quoted		
	Investments - Unquoted	12,80,18,922	11,64,04,710
	Less: Aggregate provision for diminution in value of investments.		
		12,80,18,922	11,64,04,710
	Aggregate market value as at the end of the year:		
	Investments -Quoted	-	-
	Investments - Unquoted	12,80,18,922	11,64,04,710
	Aggregate Provision for diminution in value of investments.	-	-
		12,80,18,922	11,64,04,710
	Total	**12,80,18,922**	**11,64,04,710**

7	Long Term Loans and Advances	31 March 2026	31 March 2025
(a)	Capital advances		
(b)	Loans advances to related Party	-	-
(c)	Other loans and advances (specify nature)	-	-
(i)	Prepaid expenses	-	-
(ii)	GST input credit receivable	-	-
(iii)	Security Deposits	23,15,478	22,73,208
(iv)	Balance with government authorities (TDS Receivable)	-	-
(v)	Staff Advances	-	-
(v)	Vendor Advance		
		23,15,478	**22,73,208**
	Sub-classification:		
	Secured, considered good;	-	-
	Unsecured, considered good;	23,15,478	22,73,208
	Doubtful	-	-
		23,15,478	22,73,208
	Total	23,15,478	22,73,208

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8	Current Investments	31 March 2026	31 March 2025
(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)	6,71,10,407	5,11,15,305
	Less: Aggregate provision for diminution in value of investments.		
	Total Investments	**6,71,10,407**	**5,11,15,305**
	Aggregate cost value as at the end of the year:		
	Investments -Quoted	-	-
	Investments - Unquoted	6,71,10,407	5,11,15,305
	Less: Aggregate provision for diminution in value of investments.	-	-
		6,71,10,407	5,11,15,305
	Aggregate market value as at the end of the year:		
	Investments -Quoted		
	Investments - Unquoted	6,71,10,407	5,11,15,305
	Aggregate Provision for diminution in value of investments.		-
		6,71,10,407	5,11,15,305
	Total	**6,71,10,407**	**5,11,15,305**

(Amount in INR)

9	Cash and Bank Balances	31 March 2026	31 March 2025
A	**Cash and cash equivalents**		
(a)	On current/saving accounts		
	On current/saving accounts-Local Contribution	4,84,10,607	6,11,19,154
	Designated Bank Account-Foreign Contribution	15,46,834	97,78,836
	Utilization Bank Account-Foreign Contribution	67,73,174	58,89,042
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
	Deposits with original maturity of less than three months	-	15,506
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	80,012	5,17,887
	Total	**5,68,10,626**	**7,73,20,425**

10	Short Term Loans and advances	31 March 2026	31 March 2025
(a)	Capital advances		
(b)	Loans advances to related Party	-	-
(c)	Other loans and advances (specify nature)	-	-
(i)	Security Deposits	-	-
(ii)	Balance with government authorities (TDS Receivable)	16,99,896	43,67,676
(iii)	Staff Advances	-	1,06,176
(iv)	Accounts Receivable	-	-
(v)	Prepaid Expenses	1,19,967	98,201
	Total	**18,19,863**	**45,72,053**
	Sub-classification:		
	Secured, considered good;	18,19,863	45,72,053
	Unsecured, considered good;	-	-
	Doubtful	-	-
		18,19,863	45,72,053
	Total	**18,19,863**	**45,72,053**

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Chief Executive Officer
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11	Other current assets	31 March 2026	31 March 2025
(a)	Interest accrued but not due on deposits	1,57,85,223	1,09,75,740
(b)	Interest accrued and due on deposits	-	-
(c)	Prepaid Expenses		
	Total	1,57,85,223	1,09,75,740

12	Donations and Grants	31 March 2026	31 March 2025
(a)	Grants-Local Contribution	17,66,10,300	12,16,87,446
(b)	Donation-Local Contribution	2,70,93,429	2,25,10,624
(c)	Grants-Foreign Contribution	2,74,63,281	3,68,22,346
(d)	Donation-Foreign Contribution	4,69,518	23,98,142
	Total	23,16,36,529	18,34,18,557

13	Other income	31 March 2026	31 March 2025
(a)	Interest on Bank A/c	23,81,606	21,82,179
(b)	Interest on Fixed Deposit & Bonds	1,31,34,272	1,21,35,226
(c)	Interest on Income Tax Refund	2,98,713	56,977
(d)	Other Income	23,08,565	38,31,904
(e)	Forfeiture of Security Deposit, Salary and Damage Recovery	3,96,267	10,99,391
(f)	Sale of Vehicle	2,80,000	-
	Total	1,87,99,423	1,93,05,677

(Amount in INR)

14	Charitable Expenses-Program Expenses	31 March 2026	31 March 2025
	Advertising Expenses	1,99,057	1,32,538
	AMC Expenses	2,00,741	1,74,050
	Audit & Legal Charges	6,80,550	6,65,871
	Communication & Internet Charges	10,59,073	6,88,679
	Computer Software/Maintenance	34,500	23,000
	Event Specified	36,59,449	32,07,412
	Field Centre Utilities & Maintenance	1,73,88,221	1,26,76,588
	Medicine, Nutrition& Medical Assistant	2,88,41,096	1,99,81,914
	Meeting And Hospitality	54,203	32,728
	Printing, Stationery & Courier Charges	35,27,342	31,21,168
	Bank & Gateway Charges	1,55,675	1,98,185
	Registration & Membership Expenses	1,78,289	86,234
	Relief To Destitute	21,32,688	12,01,183
	Salary And Benefits	11,79,50,514	8,25,36,378
	Staff Welfare Expenses	3,85,204	3,19,562
	Training & Education Expenses	60,28,318	34,68,998
	Traveling Expenses	4,43,778	3,59,878
	Vehicle Hiring and Running Expenses	2,00,21,200	1,34,60,250
	Website Development & Maintenance Charges	7,53,957	3,32,984
	Patient data Software charges	7,50,840	-
	Write Off Expenses	5,78,852	-
	Non Recurring Exp	1,36,55,625	68,96,700
	Total	21,86,79,173	14,95,64,300

S. Sahoo & Co. Chartered Accountants INDIA FRN: 322952E New Delhi

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New Delhi-110016

Chief Executive Officer
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15 Donations/Contributions Paid-Sub Grant	31 March 2026	31 March 2025
Sub-Granting to Partner	-	-
Total	-	-

16 Establishment Expenses	31 March 2026	31 March 2025
Advertising Expenses	6,549	13,287
AMC Expenses	52,050	49,737
Audit & Legal Charges	1,00,000	70,950
Communication & Internet Charges	42,300	39,204
Computer Software/Maintenance	88,700	71,406
Field Centre Utilities & Maintenance	5,61,301	4,68,811
Meeting And Hospitality	18,412	26,839
Printing, Stationery & Courier Charges	62,560	53,183
Consultancy Fees	4,50,000	-
Provision for Gratuity	-	19,90,199
Salary And Benefits	91,79,902	81,70,651
Staff Welfare Expenses	27,128	22,988
Traveling Expenses	53,502	49,235
Vehicle Hiring and Running Expenses	3,12,655	2,62,642
Administrative Expenses FCRA	6,76,954	3,85,658
Total	**1,16,32,013**	**1,16,74,790**

17 Depreciation and amortization expense	31 March 2026	31 March 2025
On tangible assets (Refer note 5)	43,12,632	25,31,031
On intangible assets (Refer note 5)	-	-
Less: Transferred to Assets Fund	-42,66,791	-24,77,736
Total	**45,841**	**53,295**

18 Donations and Grants	31 March 2026	31 March 2025
(a) Grants-Local Contribution	17,66,10,300	12,16,87,446
(b) Donation-Local Contribution	2,70,93,429	2,25,10,624
(c) Grants-Foreign Contribution	2,74,63,281	3,68,22,346
(d) Donation-Foreign Contribution	4,69,518	23,98,142
Total	**23,16,36,529**	**18,34,18,557**

19 Other income	31 March 2026	31 March 2025
(a) Interest on Bank A/c	23,81,606	21,82,179
(b) Interest on Fixed Deposit & Bonds	83,24,790	1,43,32,233
(c) Interest on Income Tax Refund	2,98,713	56,977
(d) Other Income	23,08,564	38,31,904
(e) Forfeiture of Security Deposit, Salary and Damage Recovery	3,82,573	9,94,566
(f) Sale of Vehicle	2,80,000	-
Total	**1,39,76,246**	**2,13,97,859**

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

Note-5: Fixed Assets

S. No	Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
		As at	Addition		Deletion	As at	Rate of Dep.	Up to	During the year		Up to	As on	As on
		01.04.2024	More than 180 days	Less than 180 days		31.03.2025		01.04.2024	Addition	Deletion	31.03.2025	31.03.2025	31.03.2024
Assets Out Of Own Fund													
1	Furniture and Fixtures	4,76,845			-	4,76,845	10.00%	3,77,336	9,951	-	3,87,287	89,558	99,509
2	Medical Equipment	1,55,749			-	1,55,749	15.00%	1,43,325	1,864	-	1,45,188	10,561	12,424
3	Office equipment (Other)	17,13,188			-	17,13,188	15.00%	15,17,780	29,311	-	15,47,091	1,66,097	1,95,408
4	Office equipment (Computer)	9,63,179			-	9,63,179	40.00%	9,63,103	30	-	9,63,134	45	76
5	Vehicles	8,61,255			-	8,61,255	15.00%	8,30,023	4,685	-	8,34,708	26,547	31,232
	Sub Total	**41,70,216**	-	-	-	**41,70,216**		**38,31,566**	**45,841**	-	**38,77,407**	**2,92,809**	**3,38,650**
Assets Out Of Grant Fund													
1	Furniture and Fixtures	35,83,551	2,40,699	8,20,275	-	46,44,525	10.00%	10,35,786	3,19,860	-	13,55,646	32,88,879	25,47,765
2	Medical Equipment	13,64,102	35,400	51,01,589	-	65,01,091	15.00%	1,43,502	5,71,019	-	7,14,521	57,86,570	12,20,600
3	Office equipment (Other)	79,06,493	5,74,075	17,13,921	-	1,01,94,489	15.00%	28,97,964	9,65,935	-	38,63,899	63,30,590	50,08,529
4	Office equipment (Computer)	64,15,563	7,13,565	12,42,351	-	83,71,479	40.00%	40,60,859	14,75,778	-	55,36,637	28,34,842	23,54,704
5	Vehicles	61,85,444	19,10,195	13,03,555	4,79,794	89,19,400	15.00%	25,19,423	9,34,199	3,49,055	31,04,567	58,14,834	36,66,022
	Sub Total	**2,54,55,153**	**34,73,934**	**1,01,81,691**	**4,79,794**	**3,86,30,984**		**1,06,57,532**	**42,66,791**	**3,49,055**	**1,45,75,268**	**2,40,55,716**	**1,47,97,621**
	Total	**2,96,25,369**	**34,73,934**	**1,01,81,691**	**4,79,794**	**4,28,01,200**		**1,44,89,098**	**43,12,632**	**3,49,055**	**1,84,52,675**	**2,43,48,525**	**1,51,36,271**

S. Sahoo & Co. ★ INDIA FRN: 322952E New Delhi ★ Chartered Accountants

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NOTES TO ACCOUNTS

CanSupport

60/2D Yusuf Sarai, (Indian Oil Bhawan Compound), New Delhi – 110 016

Schedule 1 & 2: Brief About the Entity and Summary of Significant Accounting Policies Forming Part of Accounts for the Year Ended 31st March 2026

1. About the Entity

CanSupport is a group of Palliative Care experts committed to maximising quality of life for patients with cancer and other critical diseases in a meaningful and compassionate manner, whilst fully respecting the dignity of the individual. Following a patient-centred philosophy, the Organisation's care programmes are central to provision across 7 states of India, spanning 28 years of distinguished service. CanSupport operates the largest home-based palliative care programme in the country, recognised nationally and internationally, and a recipient of the prestigious Public Health Champion Award by the World Health Organisation.

The Organisation's wide-ranging programmes are designed to help patients of all ages suffering from all cancers and other serious illnesses, throughout their journey — from the day of diagnosis, across all curative therapies, and as a continuum of care adapting to unique needs where cancer progresses to its terminal phase. Support extends through bereavement and rehabilitative assistance to families of deceased patients. Services include Outpatient Clinics, Mobile Clinics, Tele-Consultations, Cancer Helpline, Day Care, Peer Support, Counselling Services, Patient Navigation, Resource Facilitation, Bereavement Support, and Rehabilitation Support. All services are provided entirely free of charge, aimed specifically at the less privileged and destitute.

2. Summary of Significant Accounting Policies

(a) Basis of Accounting: The financial statements have been prepared under the historical cost convention on a going concern basis, in accordance with the Generally Accepted Accounting Principles (GAAP) applicable in India and in compliance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI), to the extent applicable to non-profit organisations.

(b) Fixed Assets: Fixed assets are stated at their historical cost of acquisition, comprising purchase price, applicable taxes and duties, and directly attributable costs incurred to bring the asset to its present location and condition for its intended use. Assets received from donors are shown in the Fixed Assets Schedule under 'Assets Out of Donation' and a corresponding Asset Fund is created. Assets acquired from own funds are categorised as 'Assets Out of Own Fund'. Fixed assets are presented in the Balance Sheet at gross value less accumulated depreciation.

(c) Depreciation: Depreciation on depreciable assets is charged on the Written Down Value (WDV) method at the rates prescribed under Appendix I to the Income Tax Rules, 1962, as follows:

Asset Category	Rate of Depreciation
Furniture and Fixtures	10%
Medical Equipment	15%
Office Equipment (Other)	15%
Office Equipment (Computer)	40%
Vehicles	15%

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(d) Investments: All investments of the Organisation are maintained in compliance with the provisions of Section 11(5) of the Income Tax Act, 1961, in the form of term deposits with scheduled banks and Government of India Bonds. Investments are classified as follows: (i) investments with maturity period of less than 3 months are disclosed under Cash and Cash Equivalents; (ii) investments with maturity period between 3 and 12 months are classified as Current Investments; and (iii) investments maturing beyond 12 months from the reporting date are classified as Non-Current Investments.

(e) Revenue Recognition: Voluntary contributions, other than corpus donations and contributions carrying specific donor restrictions, are recognised as income when received or when the right to receive is established. Grants received where specific terms and conditions of utilisation are agreed with the donor are recognised as income on an accrual basis over the grant period, aligned with milestones stipulated in the respective grant agreements.

(f) Interest Income: Interest income from Savings Bank Accounts and Fixed Deposit Accounts, including accrued interest on unutilised donor funds, is recognised on an accrual basis. The Income and Expenditure Account reflects the interest attributable to the year ended 31 March 2026. The Receipts and Payments Account captures total interest received during the year (1 April 2025 to 31 March 2026). Classification is consistent with applicable Accounting Standards.

(g) Expenditure: Expenses are accounted for on an accrual basis in the Income and Expenditure Account, irrespective of the timing of cash payments. Liabilities for all known expenses have been duly provided for as at the balance sheet date.

(h) Foreign Contribution: Foreign Contributions are accounted for on the basis of credit advice received from the designated FCRA bank account maintained with State Bank of India (Main Branch, New Delhi), as required under Section 17 of the Foreign Contribution (Regulation) Act, 2010. Income and expenditure relating to foreign contribution activities are separately disclosed in the FC Income and Expenditure Account, in compliance with Rule 5 of the Foreign Contribution (Regulation) Rules, 2011. During FY 2025-26, FC expenditure of INR 341.30 Lakhs exceeded FC receipts of INR 316.81 Lakhs, resulting in a deficit of INR 24.49 Lakhs, which has been met from the opening FC Reserve Fund.

(i) Retirement Benefits:

(i) Provident Fund: The Organisation is duly registered under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, and complies with applicable statutory requirements including timely deposit of contributions and filing of returns.

(ii) Gratuity: The Organisation has a defined benefit gratuity plan. As at 31 March 2026, the Organisation holds a group gratuity policy with Life Insurance Corporation of India (LIC), with a fund balance of INR 72,89,166.39. During FY 2025-26, a contribution of INR 35,00,000 was made to the LIC gratuity fund. [

Auditor's Note for Management: *It is strongly recommended that an actuarial valuation of the gratuity liability be obtained from a qualified actuary as at 31 March 2026, in accordance with AS-15 (Revised). The above disclosure is subject to revision on receipt of the actuarial certificate. The notes should be updated to include: present value of defined benefit obligation, fair value of plan assets (LIC fund), actuarial assumptions (discount rate, salary escalation rate, attrition rate), and actuarial gains/losses.]*

(j) Employee Outstanding Balance: Pursuant to the decision of the Governing Council to square off the employees' outstanding balances, INR 75,52,444 as at 31 March 2025 was disbursed to the concerned employees during the financial year 2025-26. Accordingly, there is no outstanding balance under this head as at 31 March 2026."

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(k) Anonymous Donations: During FY 2025-26, the Organisation received anonymous donations aggregating INR 25,54,892.25. As per Section 115BBC of the Income Tax Act, 1961, anonymous donations taxable at 30% are only those in excess of the higher of (a) 5% of total voluntary contributions received; or (b) INR 1,00,000. The threshold for FY 2025-26 stands at INR 1,15,84,464 (5% of total donations of INR 23,16,89,285), which is significantly in excess of the total anonymous donations received. Accordingly, no tax is payable under Section 115BBC in the current year.

(l) Deemed Accumulation under Section 11(2): The Organisation has accumulated income of INR 28,01,682.56 under Section 11(2) of the Income Tax Act, 1961, for FY 2025-26. The required Form 9A (as applicable under the ITA 2025 framework, replacing the erstwhile Form 10) has been/will be filed with the Income Tax Department before the due date, specifying the purpose and period of accumulation. The accumulated amount has been invested in specified modes under Section 11(5) and will be applied for the stated charitable purpose within the five-year period ending FY 2030-31.

(m) Pending Legal Proceedings and Contingent Liabilities: As per information and explanations provided by management, no legal proceedings were initiated against CanSupport by any individual, institution, or regulatory authority during FY 2025-26. No legal cases are pending as on the balance sheet date. Accordingly, no provision for contingent liabilities arising from litigation is required as at 31 March 2026.

(n) Tax Deducted at Source: TDS of INR 8,94,138.47 has been deducted during FY 2025-26 (primarily on Fixed Deposit interest income). The net taxable income of the Organisation is NIL consequent to full exemption under Sections 11 and 12A of the Income Tax Act, 1961. Accordingly, the Organisation is entitled to a refund of INR 8,94,138.47, which has been claimed / will be claimed in the ITR-7 for Assessment Year 2026-27.

(o) Comparative Figures: Previous year figures have been regrouped, rearranged, and reclassified wherever necessary to conform to the current year's presentation. Such reclassification has no material impact on the financial statements unless otherwise stated.

3. Statutory and Regulatory Registration Details

Particulars	Details
Societies Registration	Societies Registration Act, 1860 — Registration No. 30499 dated 08/11/1996
Income Tax Registration	Section 12AB of the Income Tax Act, 1961 — Registration No. 516 dated 13.02.1997
FCRA Registration	Foreign Contribution (Regulation) Act, 2010 — Registration No. 231660040 dated 14/03/2000
PAN	[AAATC3017F — Management to confirm and reconcile with COI computation sheet which reflects AAATG5219M]
TAN	DELC07112A
CSR-1	CSR00000673
NGO DARPAN	DL/2016/0107451
EPF	DLCPM0036576000

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ESI	20001259400000999
ITR Filing Status	Income Tax Return for AY 2025-26 filed before the due date. ITR for AY 2026-27 to be filed as per applicable due dates under ITA 2025.
FCRA Annual Return	FCRA Annual Return for FY 2024-25 filed before the due date.

4. Note on Rule 5 Compliance — Foreign Contribution Expenditure

In compliance with the disclosure requirements under Rule 5 of the Foreign Contribution (Regulation) Rules, 2011, a separate annexure providing a detailed breakdown of expenditure incurred out of Foreign Contributions has been prepared and forms part of the FCRA Annual Return for FY 2025-26. The Organisation has not engaged in business, trade, or commercial activities as defined under the proviso to Section 2(15) of the Income Tax Act, 1961. All income streams — donations, grants, interest, and incidental receipts — are directly linked to and utilised for the furtherance of the charitable objects of the Organisation.

For and on Behalf of
S. Sahoo & Co.,
Chartered Accountants
FRN: 322952E

S. Sahoo & Co. CA INDIA FRN: 322952E New Delhi Chartered Accountants

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
Membership No.: 057426
Place: New Delhi | Date: Aug 05, 2026

On behalf of CanSupport:

M. Malhotra

Manmohan Malhoutra
Treasurer
Place: New Delhi

Treasurer
CanSupport
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Dr. Ambika Rajvanshi
Chief Executive Officer
Date: 05.08.2026

Chief Executive Officer
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