

Certificate to be given by Chartered Accountant

We have audited the accounts of CanSupport, 60/2D Yusuf Sarai, (Indian Oil Bhawan Compound) New Delhi-110016, Registration No.: 231660040, Darpan ID.: DL/2016/0107451, PAN: AAATC3017F (Society Registration No. S-30499 in the State of Delhi) for the financial year ending the 31st of March 2026 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was Rs. 6,35,98,411.02
- (ii) Foreign contribution of/worth Rs. 2,79,32,799.27 was received by the person/association during the financial year 2026.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 37,72,418.69 was received by the person/association during the financial year 2026;
- (iv) The balance of unutilized foreign contribution with the person/association at the end of the financial year was Rs 5,90,74,442.08; (As per Annexure-1)
- (v) Certified that the person/association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by me/us.
- (vii) The person/association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilization of foreign contribution: - As per Annexure-2

I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief organization has

- (i) not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

For & on behalf of:

S. Sahoo & Co

Chartered Accountants

FRN: 322952E



CA. Dr. Subhajit Sahoo, FCA

Partner

MM No.: 057426

UDIN: 26057426TIBSYV5586

Date: 08-08-2026

Place: New Delhi

Annexure-1

Description	Closing Balance in Rs.
Cash in hand	21,409.00
FC Designated bank account	15,46,833.64
FC Utilization bank account	67,73,174.03
Investment	5,02,00,406.99
Security Deposit (Rent)	85,000.00
TDS Receivable	4,47,618.42
Total	5,90,74,442.08





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 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.



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 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 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 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



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

Partner

Membership No.: 057426

UDIN: 26057426KOMTBJ5785

Place: New Delhi

Date: 11-08-2026

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

Balance Sheet as at 31st March 2026

Foreign Contribution Projects

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	Sources of Funds			
1	NPO Funds	3		
(a)	Reserve Funds		5,91,92,969	6,16,42,038
(b)	Corpus Funds		-	-
(c)	Assets Funds		33,34,656	31,82,597
			6,25,27,626	6,48,24,635
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	89,473	22,01,428
(d)	Short-term provisions		-	-
			89,473	22,01,428
	Total		6,26,17,099	6,70,26,063
II	Application of Funds			
1	Non-current assets	5		
(a)	Property, Plant and Equipment and Intangible assets		33,34,656	31,82,597
(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		85,000	65,000
(d)	Other non-current assets		-	-
			34,19,656	32,47,597
2	Current assets			
(a)	Current investments	6	5,02,00,407	4,70,88,239
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	7	83,41,417	1,56,81,150
(e)	Short Term Loans and Advances	8	4,48,268	7,64,021
(f)	Other current assets	9	2,07,350	2,45,054
			5,91,97,442	6,37,78,465
	Total		6,26,17,099	6,70,26,063

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: 26057426KOMTBJ5785

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
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

Foreign Contribution Projects

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	Income			
(a)	Donations and Grants	10	2,79,32,799	3,92,20,488
(b)	Other Income	11	37,48,408	32,92,782
	Total		3,16,81,207	4,25,13,270
II	Expenses:			
(a)	Expenditure on Objects of Organization-Program Expenses	12	3,34,53,322	2,43,15,400
(b)	Donations/Contributions Paid- Amount Sub Grant	13	-	-
(c)	Establishment Expenses		6,76,954	3,85,658
(d)	Depreciation and amortization expense	14	-	-
	Total		3,41,30,276	2,47,01,058
III	Excess of Income over Expenditure before exceptional and extraordinary items (I-II)		-24,49,069	1,78,12,212
IV	Exceptional items		-	-
V	Excess of Income over Expenditure for the year before extraordinary items (III-IV)		-24,49,069	1,78,12,212
VI	Extraordinary Items		-	-
VII	Excess of Income over Expenditure for the year (VI-VI)		-24,49,069	1,78,12,212
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		-	-
	Balance transferred to General Fund:		-24,49,069	1,78,12,212

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: 26057426KOMTBJ5785

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

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

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

Foreign Contribution Projects

(Amount in INR)

RECEIPTS	Note	31 March 2026	31 March 2025
Opening Balance :			
Cash and Bank Balances		1,56,81,150	65,02,317
Donation & Grants	15	2,79,32,799	3,92,20,488
Other Income	16	37,72,419	31,87,654
Corpus Donation Received		-	-
Loan & Advances Received (Net)		2,95,752	2,24,229
Total		4,76,82,121	4,91,34,688
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	12	3,34,53,322	2,43,15,400
Donations/Contributions Paid- Amount Sub Grant	13	-	-
Establishment Expenses		6,76,954	3,85,658
Change in Current Liability (Net)		20,98,261	2,74,169
Change in Investment		31,12,168	84,78,312
Closing Balance			
Cash and Bank Balances		83,41,417	1,56,81,150
Total		4,76,82,121	4,91,34,688

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: 26057426KOMTBJ5785

Place: New Delhi
Date: 05-08-2026

For & on behalf :
CanSupport

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

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, 2026

(Amount in INR)

3 Fund Details	31 March 2026	31 March 2025
A. Unrestricted Funds		
General Fund		
Opening balance	6,16,42,038	4,38,29,826
Add: Excess of Income Over Expenditure	-24,49,069	1,78,12,212
	<u>5,91,92,969</u>	<u>6,16,42,038</u>
Total	5,91,92,969	6,16,42,038
B. Assets Funds		
Opening balance	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
Total	33,34,656	31,82,597

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	63,679	89,140
(e) EPF Payable	25,794	26,005
(f) Staff Retention Security	-	11,72,353
(g) Other Liability	-	9,13,930
Total	89,473	22,01,428



Treasurer
CanSupport
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 New Delhi-110016

Chief Executive Officer
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 Compound)
 New Delhi-110016

6 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	85,000	65,000
(iv) Balance with government authorities (TDS Receivable)	-	-
(v) Staff Advances	-	-
(v) Vendor Advance		
	85,000	65,000
Sub-classification:		
Secured, considered good;	-	-
Unsecured, considered good;	85,000	65,000
Doubtful	-	-
	85,000	65,000
Total	85,000	65,000

6 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)	5,02,00,407	4,70,88,239
Less: Aggregate provision for diminution in value of investments.		
Total Investments	5,02,00,407	4,70,88,239
Aggregate cost value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	5,02,00,407	4,70,88,239
Less: Aggregate provision for diminution in value of investments.	-	-
	5,02,00,407	4,70,88,239
Aggregate market value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	5,02,00,407	4,70,88,239
Aggregate Provision for diminution in value of investments.	-	-
	5,02,00,407	4,70,88,239
Total	5,02,00,407	4,70,88,239

7 Cash and Bank Balances	31 March 2026	31 March 2025
A Cash and cash equivalents		
(a) On current/saving accounts	-	-
Designated Bank Account	15,46,834	97,78,836
Utilization Bank Account	67,73,174	58,89,042
(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	21,409	13,272
Total	83,41,417	1,56,81,150



M. Balwanta
Treasurer
CanSupport
 60/2D, Yusuf Sarai,
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[Signature]
Chief Executive Officer
CanSupport
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 (Indian Oil Bhawan
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 New Delhi-110016

8 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) TDS Receivable	4,47,618	6,57,845
(ii) Staff & Vendor Advance	-	1,06,176
(ii) Prepaid Expenses	650	-
Total	4,48,268	7,64,021
Sub-classification:		
Secured, considered good;	4,48,268	7,64,021
Unsecured, considered good;	-	-
Doubtful	-	-
Total	4,48,268	7,64,021

	<i>(Amount in INR)</i>	
9 Other current assets	31 March 2026	31 March 2025
(a) Interest accrued but not due on deposits	2,07,350	2,45,054
(b) Interest accrued and due on deposits	-	-
Total	2,07,350	2,45,054

10 Donations and Grants	31 March 2026	31 March 2025
(a) Grants	2,74,63,281	3,68,22,346
(b) Donation	4,69,518	23,98,142
Total	2,79,32,799	3,92,20,488

11 Other Income	31 March 2026	31 March 2025
(a) Interest on Bank A/c	3,15,423	3,43,647
(b) Interest on Fixed Deposit & Bonds	34,19,291	28,44,310
(c) Forfeiture of Security Deposit, Salary and Damage Recovery	13,694	1,04,825
Total	37,48,408	32,92,782



M. Malhotra

Treasurer
CanSupport
 60/2D, Yusuf Sarai,
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 New Delhi-110016

[Signature]

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

12 Charitable Expenses-Program Expenses	31 March 2026	31 March 2025
Advertising Expenses	30,000	-
Audit & Legal Charges	1,27,950	1,32,980
Communication & Internet Charges	1,43,106	75,705
Event Specified	2,20,672	6,80,627
Field Centre Utilities & Maintenance	26,66,523	18,86,833
Medicine, Nutrition & Medical Assistant	47,12,101	49,83,986
Meeting And Hospitality	1,676	690
Printing, Stationery & Courier Charges	4,33,590	13,15,069
Bank & Gateway Charges	23,948	26,121
Relief To Destitute	4,95,479	1,66,905
Salary And Benefits	1,87,71,557	1,09,70,546
Staff Welfare Expenses	35,164	970
Training & Education Expenses	15,49,433	5,50,849
Traveling Expenses	79,534	-
Vehicle Hiring and Running Expenses	32,26,790	22,05,597
Patient data Software charges	-	-
Write Off Expenses	63,099	-
Non Recurring Exp	8,72,701	13,18,522
Total	3,34,53,322	2,43,15,400

13 Donations/Contributions Paid-Sub Grant	31 March 2026	31 March 2025
Sub-Granting to Partner	-	-
Total	-	-

14 Depreciation and amortization expense	31 March 2026	31 March 2025
on tangible assets (Refer note 5)	7,20,641	4,66,227
on intangible assets (Refer note 5)	-	-
Less: Transferred to Assets Fund	-7,20,641	-4,66,227
Total	-	-

	(Amount in INR)	
15 Donations and Grants	31 March 2026	31 March 2025
(a) Grants	2,74,63,281	3,68,22,346
(b) Donation	4,69,518	23,98,142
Total	2,79,32,799	3,92,20,488

16 Other income	31 March 2026	31 March 2025
(a) Interest on Bank A/c	3,15,423	3,43,647
(b) Interest on Fixed Deposit & Bonds	34,56,996	28,44,007
Total	37,72,419	31,87,654



M. Babbar

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

[Signature]

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

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, 2026

Foreign Contribution Projects

Note-5: Fixed Assets

S. No	Particulars	GROSS BLOCK					As at	Rate of Dep.	DEPRECIATION				NET BLOCK	
		As at 01.04.2025	More than 180 days	Addition Less than 180 days	Deletion	Up to 01.04.2025			During the year		Up to 31.03.2026	As on		
									Addition	Deletion		31.03.2026	31.03.2025	
1	Furniture and Fixtures	5,21,908	77,159	97,000	-	10.00%	6,96,067	31.03.2026	-	54,361	1,58,315	5,37,752	4,17,954	
2	Medical Equipment	2,04,322	-	-	-	15.00%	2,04,322	-	22,171	78,689	1,25,633	1,47,804	-	
3	Office equipment (Other)	13,72,739	1,58,860	3,78,182	-	15.00%	19,09,781	-	1,55,224	8,41,085	10,68,696	6,86,878	-	
4	Office equipment (Computer)	20,36,412	43,000	1,18,500	-	40.00%	21,97,912	-	2,94,486	16,96,934	5,00,978	6,33,964	-	
5	Vehicles	22,66,924	-	-	-	15.00%	22,66,924	-	1,94,400	11,65,326	11,01,598	12,95,997	-	
	Total	64,02,305	2,79,019	5,93,682	-		72,75,006	-	7,20,641	39,40,349	33,34,656	31,82,597	-	



M. Kishor

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

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%



M. Malhotra

Treasurer
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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."



M. Mahanta

Treasurer
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Chief Executive Officer
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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



M. Mahanta

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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



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

On behalf of CanSupport:

Manmohan Malhoutra
 Treasurer
 Place: New Delhi

Treasurer
CanSupport
 60/2D, Yusuf Sarai,
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 New Delhi-110016

Dr. Ambika Rajvanshi
 Chief Executive Officer
 Date: 05.08.2026

Chief Executive Officer
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