



RASHMI & CO.
Chartered Accountants

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213, Todi Chambers,
2, Lal Bazar Street,
Kolkata - 700 001

INDEPENDENT AUDITOR'S REPORT

To

The Members of MANBHUM ANANDA ASHRAM NITYANANDA TRUST
VILLAGE & P.O.: LAULARA, DIST: PURULIA, PIN: 723151, W.B

Opinion: We have audited the financial statements of **MANBHUM ANANDA ASHRAM NITYANANDA TRUST**, which comprise the Balance Sheet as at March 31st 2026, and the Income and Expenditure Account for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2026, and of its financial performance for the year ended on that date in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion: We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with 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 Management and Those Charged with Governance for the Financial Statements: Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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. In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements: 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 SAs 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.

Place: Purulia

Date: 12/08/2026



For RASHMI AND COMPANY
Chartered Accountants
FRN: 309122E

Sandeep Agarwal
SANDEEP AGARWAL
PARTNER

MEMBERSHIP.NO - 065643
UDIN: 26065643LNLEEQ8785

Notes on accounts and significant accounting policy:

Note No. 1 Brief about the Entity

The entity runs as a registered unit under West Bengal Societies Registration Act 1961 having Registration No. SQ003863 of 1959-1960. The entity runs as a not-for-profit organisation having Exemption Certificate under Income Tax Act 1961 under Section 12AB and also is permitted to receive grant as per FCRA Regulation in India.

Note No. 2

Summary of significant accounting policy:

1. Notes to Accounts: Accounting Policies

Basis of Preparation of Financial Statements The financial statements have been prepared in accordance with the Accounting Standards specified by the Institute of Chartered Accountants of India (ICAI) applicable to non-corporate entities. These financial statements have been prepared under the historical cost convention on an accrual basis, unless otherwise stated.

2. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

3. Revenue Recognition

Revenue is recognized when it is earned and no significant uncertainty exists as to its realization or collection. Revenue from Grant is recognized as and when it is received and it is probable that the economic consequences associated with the transaction will flow to the entity. Interest: Interest income is recognized on cash and accrual basis.

4. Property, Plant and Equipment Tangible Property,

Plant and Equipment: Tangible Property, Plant and Equipment are stated at cost of acquisition. Cost includes all expenses directly attributable to bringing the asset to its working condition for its intended use.

5. Depreciation and Amortization Depreciation on Tangible Property, Plant and Equipment:

The entity has not provided Depreciation on its assets.

6. Investments

This clause is not applicable in the instant accounts.

7. Inventories

This clause is not applicable in the instant accounts.

8. Employee Benefits Short-term Employee Benefits:

These are recognized as an expense at the undiscounted amount in the Income and Expenditure Account for the year in which the related service is rendered.

9. Borrowing Costs

This clause is not applicable in the instant accounts.

10. Provisions, Contingent Liabilities, and Contingent Assets

This clause is not applicable in the instant accounts.

11. Impairment of Assets

This clause is not applicable in the instant accounts.

12. The Accounts have been prepared as per guidance note issued by The Institute of Chartered Accountants of India relevant for non-incorporated entities.



Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST
 Address: Village & P.O. Laulara, P.S. Pancha, Purulia, West Bengal - 723 151
 Balance Sheet as at 31/03/2026

(Amount in Rs.)

Particulars	Note	31 March 2026	31 March 2025
I Sources of Funds			
1 NPO Funds	3		
(a) Unrestricted Funds		94,791,808.32	91,177,597.98
(b) Restricted Funds			
		94,791,808.32	91,177,597.98
2 Non-current liabilities			
(a) Long-term borrowings	4	-	-
(b) Other long-term liabilities	5	-	-
(c) Long-term provisions	6	-	-
		-	-
3 Current liabilities			
(a) Short-term borrowings	4	-	-
(b) Payables	7	709,910.00	1,310,113.00
(c) Other current liabilities	8	2,241,832.31	1,733,431.56
(d) Short-term provisions	6	-	-
		2,951,742.31	3,043,544.56
Total		97,743,550.63	94,221,142.54
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	9		
(i) Property, Plant and Equipment		50,416,984.90	49,512,263.70
(ii) Intangible assets			
(iii) Capital work in progress			
(iv) Intangible asset under development			
(b) Non-current investments	10	-	-
(c) Long Term Loans and Advances	11	-	-
(d) Other non-current assets (specify nature)	12	-	-
		50,416,984.90	49,512,263.70
2 Current assets			
(a) Current investments	10	-	-
(b) Inventories			
(c) Receivables	13	-	-
(d) Cash and bank balances	14	30,942,496.93	25,667,381.87
(e) Short Term Loans and Advances	11	12,773,955.00	18,904,546.00
(f) Other current assets	15	3,610,113.00	2,709,100.40
		47,326,565.73	47,281,028.27
Total		97,743,550.63	96,793,291.97
Brief about the Entity Summary of significant accounting policies The accompanying notes are an integral part of the financial statements			

This is the Balance Sheet referred to my report of even date

For Rashmi and Company
 Chartered Accountants
 FRN - 309122E
 Sandeep Agarwal
 Partner
 Membership No.065643

Secretary

Date: 12.08.2026 at Purulia

Director



Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST
 Address: Village & P.O. Laulara, P.S. Pancha, Purulia, West Bengal - 723 151
 Income and Expenditure for the year ended 31/03/2026

(Amount in Rs.)

Particulars	Note	31 March 2026			31 March 2025		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants							
i) From Domestic Sources			55,906,277.00	55,906,277.00	300,000.00	22,141,249.00	22,441,249.00
ii) FCRA Grant			14,426,020.88	14,426,020.88		13,467,528.00	13,467,528.00
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II Other Income		1,979,903.20	-	1,979,903.20	1,327,664.00	-	1,327,664.00
III Total Income (I+II)	16	1,979,903.20	70,332,297.88	72,312,201.08	1,627,664.00	35,608,777.00	37,236,441.00
IV Expenses:							
(a) Material consumed/distributed	17	-	-	-	-	-	-
(b) Donations/contributions paid		-	-	-	-	-	-
(c) Employee benefits expense	18	-	25,939,222.00	25,939,222.00	-	16,655,069.00	16,655,069.00
(d) Depreciation and amortization expense	19	-	-	-	-	-	-
(e) Finance Costs	20	-	-	-	-	-	-
(f) Other expenses	21	3,956,532.98	-	3,956,532.98	1,861,933.19	38,573.88	38,573.88
(g) Religion/charitable expenses		-	41,356,407.19	41,356,407.19	-	16,097,511.50	16,097,511.50
(h) Other Expenses : Statutory Audit Fees		-	23,600.00	23,600.00	-	15,000.00	15,000.00
Total expenses		3,956,532.98	67,319,229.19	71,275,762.17	1,861,933.19	32,806,154.38	34,668,087.57
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)				1,036,438.91		-	2,568,353.43
VI Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-	-	1,036,438.91	-	-	2,568,353.43
VIII Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		-	-	1,036,438.91	-	-	2,568,353.43
Appropriations Transfer to funds, e.g., Building fund		-	-	-			
Transfer from funds		-	-	-			
Balance transferred to General Fund		-	-	1,036,438.91			
The accompanying notes are an integral part of the financial statements		-	-	1,036,438.91			

This is the Profit & Loss Account referred to my report of even date

Secretary
 Date: 12.08.2026 at Purulia

Director

For Rashmi and Co
 Chartered Accountants
 FRN - 309122E

Sandeep Agarwal
 Partner
 Member Id No. 003043



Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST

Adrees: Village & P.O. Lulara, P.S. Pucha, Purulia, West Bengal - 723 151

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

Note - 1 Brief about the entity

The organisation is a non-profit organisation established in 1960. The Organisation is engaged in charitable activities since inception, mainly in healthcare activities, upliftment of poor and marginal families, anti smoking campaign etc

Note - 2 Significant Accounting Policies

The organisation follows mercantile accounting system and adopts generally accepted accounting practices prevalent in India. It also follows the guideline prescribed by the Institute of Chartered Accountants of India applicable for non profit organisations.

Note - 3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds				-
2	General Funds	93,642,577.41	1,036,438.91		94,679,016.32
3	Designated Funds	107,170.00	5,622.00	-	112,792.00
(B)	Restricted Funds	-			-
		93,749,747.41	1,042,060.91	-	94,791,808.32
Previous Year (PY)		91,179,565.98	2,570,181.43	-	93,749,747.41

Manbhumi Ashram Nityananda Trust



Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST

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

4	Borrowings	Long Term		Short Term	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
	<u>Secured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	<u>Unsecured</u>				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				

[Signature]

[Signature]



Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

5	Other long-term liabilities	31 March 2026	31 March 2025																																
(a)	Advance from customers	-	-																																
(b)	Others (please specify)	-	-																																
	Total Other long-term liabilities	-	-																																
6	Provisions	<table> <tr> <th colspan="2">Long term</th><th colspan="2">Short term</th></tr> <tr> <th>31 March 2026</th><th>31 March 2025</th><th>31 March 2026</th><th>31 March 2025</th></tr> <tr> <td>-</td><td>-</td><td>-</td><td>-</td></tr> <tr> <td>-</td><td>-</td><td>-</td><td>-</td></tr> <tr> <td>-</td><td>-</td><td>-</td><td>-</td></tr> <tr> <td>-</td><td>-</td><td>-</td><td>-</td></tr> <tr> <td>-</td><td>-</td><td>-</td><td>-</td></tr> <tr> <td>-</td><td>-</td><td>-</td><td>-</td></tr> </table>		Long term		Short term		31 March 2026	31 March 2025	31 March 2026	31 March 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long term		Short term																																	
31 March 2026	31 March 2025	31 March 2026	31 March 2025																																
-	-	-	-																																
-	-	-	-																																
-	-	-	-																																
-	-	-	-																																
-	-	-	-																																
-	-	-	-																																
(a)	Provision for employee benefits																																		
(i)	Provision for gratuity	-	-																																
(ii)	Provision for Leave Encashment	-	-																																
(b)	Other provisions																																		
	(Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-																																
	Other (specify nature)	-	-																																
	Total Provisions	-	-																																
7	Payables	31 March 2026	31 March 2025																																
(a)	Total outstanding dues of micro, small and medium enterprises	-	-																																
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	709,910.00	1,310,113.00																																
	Total payables	709,910.00	1,310,113.00																																
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:																																			
Particulars		31 March 2026	31 March 2025																																
(a) Amount remaining unpaid to any supplier at the end of each accounting year:																																			
Principal		-	-																																
Interest		-	-																																
Total		-	-																																
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		-	-																																
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.		-	-																																
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		-	-																																
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		-	-																																
8	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)	Income received in advance	-	-																																
(e)	Unearned revenue	-	-																																
(f)	Goods and Service tax payable	-	-																																
(g)	TDS payable	-	-																																
(h)	Other payables (specify nature)	70,111.00	9,973.60																																
	EVALUATION EXPENSES PAYABLE - SWEDISH	-	-																																
	EXPENSES PAYABLE FOR ADVOCACY - NATIONAL WORKS-TB	32,229.00	86,087.00																																
	EXPENSES PAYABLE FOR KAILASH SATYARTHI CHINDREN FOUNDATION	12,130.00	674,717.00																																
	EXPENSES PAYABLE FOR EXIDE	42,923.00	128,403.00																																
	EXPENSES PAYABLE FOR SURVEY - SSI JHARGRAM	22,859.00	-																																
	EXPENSES PAYABLE -J.MONDAL-V/S-T/C	16,539.00	-																																
	EXPENSES PAYABLE - VS / TII	-	2,880.00																																
	EXPENSES PAYABLE - ISEF	102,760.00	-																																
	EXPENSES PAYABLE STOP TB	1,035,786.00	75,000.00																																
	HONORARIUM ADMINT STAFF -KOLKATA- PAYABLE	-	4,000.00																																
	IA FEES TO BE SPENT BY MANT	-	68,900.00																																
	INDIRECT COST PAYABLE FOR VITAL STRATEGY-T/C	-	515,582.00																																
	INTERNAL AUDITOR REMUNERATION PAYABLE	197,135.31	4,824.96																																
	EXPENSES PAYABLE FOR ICMR	-	27,000.00																																
	PROFESSION TAX PAYABLE	676,010.00	-																																
		9,750.00	10,090.00																																



Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST

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

REFUNDABLE CAUTION MONEY - SFURTI	-	27,440.00
STATUTORY AUDITOR REMUNERATION PAYABLE	23,600.00	15,000.00
UNTRACEABLE REFUND BY BANK	-	83,534.00
Total Other current liabilities	2,241,832.31	1,733,431.56

Manbhumi *Nityananda*



Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2026

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	
Gross Block								
At 1 April 2025	157,500.00	39,554,756.20	364,125.00	2,440,078.50	2,149,634.00	1,971,669.00	2,874,501.00	49,512,263.70
Additions	-	-	-	485,686.00	419,035.20	-	-	904,721.20
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	157,500.00	39,554,756.20	364,125.00	2,440,078.50	2,149,634.00	1,971,669.00	2,874,501.00	49,512,263.70
Additions	-	-	-	-	-	1,879,289.00	-	-
Deductions/Adjustments	-	-	-	-	-	(3,996,651.08)	-	-
At 31 March 2026	157,500.00	39,554,756.20	364,125.00	2,925,764.50	2,568,669.20	1,971,669.00	2,874,501.00	50,416,984.90
At 31 March 2025	157,500.00	39,554,756.20	364,125.00	2,440,078.50	2,149,634.00	1,971,669.00	2,874,501.00	49,512,263.70
Depreciation/Adjustments								
At 1 April 2025	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-
Net Block								
At 31 March 2025								
At 31 March 2026								

Manbhumi Ashram Nityananda Trust
Manbhumi Ashram Nityananda Trust



Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2026

9 Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)								
Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	
Gross Block								
At 1 April 2025	157,500.00	39,554,756.20	364,125.00	2,440,078.50	2,149,634.00	1,971,669.00	2,874,501.00	49,512,263.70
Additions	-	-	-	485,686.00	419,035.20	-	-	904,721.20
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	157,500.00	39,554,756.20	364,125.00	2,440,078.50	2,149,634.00	1,971,669.00	2,874,501.00	49,512,263.70
Additions	-	-	-	-	-	1,879,289.00	-	-
Deductions/Adjustments	-	-	-	-	-	(3,996,651.08)	-	-
At 31 March 2026	157,500.00	39,554,756.20	364,125.00	2,925,764.50	2,568,669.20	1,971,669.00	2,874,501.00	50,416,984.90
At 31 March 2025	157,500.00	39,554,756.20	364,125.00	2,440,078.50	2,149,634.00	1,971,669.00	2,874,501.00	49,512,263.70
Depreciation/Adjustments								
At 1 April 2025	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-
Net Block								
At 31 March 2025								
At 31 March 2026								

(Amount in Rs.)						
Particulars /Assets	INTANGIBLE ASSETS					Total
	Goodwill	Computer Software	Copyrights/patents	Liscense and franchise	Others (specify nature)	
Gross Block						
At 1 April 2025						
Additions						
Deductions/Adjustments						
At 1 April 2024						
Additions						
Deductions/Adjustments						
At 31 March 2026						
At 31 March 2025						
Amortization/Adjustment						
At 1 April 2025						
Additions						
Deductions/Adjustments						
At 1 April 2024						
Additions						
Deductions/Adjustments						
At 31 March 2026						
At 31 March 2025						
Net Block						
At 31 March 2026						
At 31 March 2025						

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress	31 March 2026	31 March 2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-

Intangible assets under development	31 March 2026	31 March 2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-

Manbhumi Ashram Nityananda Trust



(Amount in Rs.)

10	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2026			As at 31 March 2025	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade Investments - Quoted					
(a)	Investments in Other Entities					
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (specify nature)			-		-
	Total Investments			-		-
	Trade Investments - Unquoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	Total Investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-
	Current Investments					
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Grand Total			-		-
	Aggregate value of quoted investments and market value thereof.			-		-
	Aggregate value of quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-

Manbhumi Ashram Nityananda Trust



Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST

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

			Long Term		Short Term	
			31 March 2026	31 March 2025	31 March 2026	31 March 2025
11	Loans and advances					
A	(Secured)					
(a)	Capital advances					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	-	-	-	-
(c)	Other loans and advances (specify nature)					
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable		-	-	-	-
(iii)	VAT credit receivable					
(iv)	Service tax credit receivable					
(v)	GST input credit receivable					
(v)	Security Deposits					
(vi)	Balance with government authorities					
	Total (a)+(b) (A)	(b)	-	-	-	-
B	Loans and advances					
	(Unsecured)					
(a)	Capital advances					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	-	-	-	-
(c)	Other loans and advances (specify nature)					
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable				6,603,659.00	12,433,116.00
(iii)	VAT credit receivable					
(iv)	Service tax credit receivable					
(v)	GST input credit receivable					
(v)	Security Deposits				2,513,054.00	2,963,054.00
(vi)	Balance with government authorities				3,657,242.00	3,508,376.00
	Total (a)+(b) (B)	(b)	-	-	12,773,955.00	18,904,546.00
	Total (A + B)		-	-	12,773,955.00	18,904,546.00
12	Other non-current assets					
(a)	Security Deposits				31 March 2026	31 March 2025
(b)	Prepaid expenses				-	-
(c)	Others (Specify nature)				-	-
	Total other non-current other assets				-	-
13	Receivables					
(a)	Donations/grants receivable				31 March 2026	31 March 2025
(b)	Others (specify nature)				-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt				-	-
(a)	Secured Considered good				-	-
(b)	Unsecured Considered good				-	-
(c)	Doubtful				-	-
	Less: Provision for doubtful receivables				-	-
	Total				-	-

Manbhumi Ashram



Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST

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

		31 March 2026	31 March 2025
14	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	On current / savings accounts		
	HDFC BANK LTD. - 19231450000051	5,321,663.01	4,969,491.97
	HDFC BANK LTD- CSR-A/C-50100644767384	881.76	772.00
	HDFC BANK LTD. (FCRA) - 50100094760353	4,202,763.29	28,895.89
	HDFC BANK LTD. (FCRA) - 50100394880505	5,554,888.31	68,574.44
	HDFC BANK LTD. (GENERAL) - 50100247738136	578,039.91	1,270,272.67
	HDFC CSR A/C (CURRENT) - 50200105574953	0.41	20,000.00
	PNB: PUNCHA - 0557010107043	142,421.42	190,539.07
	AXIS BANK LTD. - 925010019345999	314,394.50	-
	STATE BANK OF INDIA - 54030354747	5,725,516.40	3,989,649.39
	STATE BANK OF INDIA - 43976044405	11,986.92	-
	STATE BANK OF INDIA - F.C.R.A. - 40081149506	100,601.00	6,605,803.44
(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	-	-
	CASH IN HAND - ADMIN OFFICE	2,718.00	236,791.00
	CASH IN HAND - HO	66.00	24.00
	CASH IN HAND - VITAL STRATEGY T/C	-	12.00
	Total	21,955,940.93	17,380,825.87
	(I)		
B	Other bank balances		
(a)	Bank Deposits		
(i)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	8,986,556.00	8,286,556.00
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Total other bank balances	8,986,556.00	8,286,556.00
	Total Cash and bank balances	30,942,496.93	25,667,381.87
	(II)		
	(I+II)		
15	Other current assets		
	ADVANCE RECOVERABLE FCRA	522.00	522.00
	AMOUNT RECOVERABLE FROM BANK	23,780.00	23,780.00
	CRS SECURITY DEPOSIT - GOPA	-	-
	AMOUNT RECOVERABLE FROM DONOR	184,532.40	-
	EARNEST MONEY - CDMO KEONJHAR DMF	-	-
	MANT CONTRIBUTION TO SFURTI	2,052,000.00	2,052,000.00
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	1,349,279.40	632,798.40
	Total	3,610,113.80	2,709,100.40

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Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST

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

(Amount in Rs.)

	31 March 2026	31 March 2025
16 Other income		
(a) Interest income	881,653	1,324,814
(b) Dividend income	-	-
(c) Net gain on sale of investments	-	-
(d) Other non-operating income (Please specify)	-	-
i) Renewal of Membership	3,100	-
i) Others	1,095,150	2,850
Total other income	1,979,903.20	1,327,664.00
17 Cost of goods sold (Delete whatever is not applicable)		
(A) Materials consumed/distributed		
Raw material consumed/distributed		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of raw material consumed	(I)	-
Other materials (purchased intermediates and components)		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of other material distributes	(II)	-
Total raw material consumed/distributed (A)	(I+II)	-
B Purchases of stock-in-trade		
(i) ...	31 March 2026	31 March 2025
(ii) ...	-	-
(iii) ...	-	-
Total (B)	-	-
C Changes in inventories of finished goods, work in progress and stock-in trade		
Inventories at the beginning of the year:	31 March 2026	31 March 2025
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
Inventories at the end of the year:	(I)	-
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
(Inventories at the beginning of the year) less (Inventories at the end of the year) in inventories of finished goods, work-in-progress and stock-in-trade (C)	(II)	-
Total (A+B+C)	-	-

Manbhumi Ashram Nityananda Trust



Name of the NPO : MANBHUM ANANDA ASHRAM NITYANANDA TRUST

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

	31 March 2026	31 March 2025
18 Employee benefits expense (Including contract labour)		
(a) Salaries, wages, bonus and other allowances	25,939,222	16,655,069
(b) Contribution to provident and other funds	-	-
(c) Gratuity expenses	-	-
(d) Staff welfare expenses	-	-
Total Employee benefits expense	25,939,222	16,655,069
19 Depreciation and amortization expense		
(a) on tangible assets (Refer note 11)	-	-
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	-	-
20 Finance cost		
(a) Interest expense		
(i) On bank loan	-	38,574
(ii) On assets on finance lease	-	-
(b) Other borrowing costs	-	-
(c) Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
Total Finance cost	-	38,574
21 Other Expenses		
(a) Religious/charitable	41,356,407.19	16,097,511.50
(b) Other Expenses		
(i) Consumption of stores and spare parts	-	-
(ii) Power and fuel	-	-
(iii) Rent	182,686	-
(iv) Repairs and maintenance - Buildings	-	-
(v) Repairs and maintenance - Machinery	-	-
(vi) Insurance	-	-
(vii) Rent, Rates and taxes, excluding, taxes on income	-	-
(viii) Labour charges	-	-
(ix) Travelling expenses	5,662,622	3,026,910
(x) Auditor's remuneration	-	-
(xi) Printing and stationery	-	-
(xii) Communication expenses	-	-
(xiii) Legal and professional charges	336,400	-
(xiv) Advertisement and publicity	-	-
(xv) Business promotion expenses	-	-
(xvi) Commission	-	-
(xvii) Clearing and forwarding charges	-	-
(i) Loss on sale of Property, Plant and Equipment	-	-
(ii) Loss on foreign exchange transactions (net)	-	-
(iii) Loss on cancellation of forward contracts	-	-
(iv) Loss on sale of investments (net)	-	-
(v) Provision for diminution in value of investments	-	-
(vi) Provision for doubtful debts	-	-
(vii) Miscellaneous expenses	133,701	94,933
Total	6,315,409	3,121,843

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