JAGDISH CHAND & CO.
CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26533626, 41759467, email: mail@jcandco.org

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Swiss Emmaus Leprosy Relief Work India

Opinion

We have audited the Financial Statements of Swiss Emmaus Leprosy Relief Work India (Trust), which comprise the Balance Sheet as at 31st March 2026, Income & Expenditure Account, and the Receipts & Payment Account for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies (together hereinafter referred to as 'Financial Statements').

In our opinion and to the best of our information and according to the explanations given to us, the accompanying Financial Statements give a true and fair view of the Financial Position of the entity as at 31st March 2026, and of its Financial Performance and its Receipts & Payments for the year then ended 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). 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 Trust in accordance with the ethical requirements that are relevant to our audit of the Financial Statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note No. 17 to accompanying financial statements, which describes the noncompliance by the trust in respect of certain applicable rules and regulations under the Foreign Contribution (Regulation) Act, 2010 as amended ("the Act") in the earlier years. The Trust has made a provision of estimated liability towards envisaged compounding of non-compliances in the foreign contribution financial statements, however, not yet filed necessary application with appropriate authorities for condonation of such non-compliances.

Our Opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exits related to events, or conditions that may cast significant doubt on the Trust'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 upto the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance 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.

Restriction on distribution or use

The accompanying financial statements have been prepared solely for information and use of management only in accordance with the Trust Deed and for the purpose of submission with Form No. 10B of the Income Tax Rules, 1962 and accordingly may not be suitable for any other purpose. This report is issued solely for the aforementioned purpose and accordingly, should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Further, we do not accept or assume any liability or any duty of case for any other purpose or to any other person to whom this report is shown for into whose hands it may come without our prior consent in writing.

For JAGDISH CHAND & CO.
Firm Registration Number: 000129N
Chartered Accountants

PawanKumar

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

(Pawan Kumar)
Partner
Membership Number: 511057
UDIN: 26511057GEEWWT6752

Place of signature: New Delhi
Date: 25th August 2026

Swiss Emmaus Leprosy Relief Work India
Balance Sheet as at 31st March 2026

(All amounts are ₹ in Hundreds, unless otherwise stated)

	Particulars	Note	31st March 2026	31st March 2025
I	**EQUITY AND LIABILITIES**			
1	**Owners' Funds**			
(a)	Corpus Fund	3	50.00	50.00
(b)	Restricted Fund	3	46,228.36	88,325.86
(c)	General Fund	3	2,05,844.17	1,91,781.89
			2,52,122.53	2,80,157.75
2	**Non-current liabilities**			
(a)	Long-term provisions	4	-	1,425.05
			-	1,425.05
3	**Current liabilities**			
(a)	Trade payables	5	1,065.80	2,432.03
(b)	Other current liabilities	6	18,486.96	34,714.99
(c)	Short-term provisions	4	5,638.28	22,710.68
			25,191.04	59,857.70
	Total		**2,77,313.57**	**3,41,440.50**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	7	30,728.25	36,431.12
(ii)	Intangible assets	7	82.22	137.03
(b)	Long Term Loans and Advances	8	10,889.83	11,224.07
			41,700.30	47,792.22
2	**Current assets**			
(a)	Cash and bank balances	9	2,30,001.23	2,89,952.24
(b)	Short Term Loans and Advances	8	1,306.65	1,310.30
(c)	Other current assets	10	4,305.39	2,385.74
			2,35,613.27	2,93,648.28
	Total		**2,77,313.57**	**3,41,440.50**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	Notes to the financial statements	17-23		

As per our report of even date attached
For Jagdish Chand & Co.
Chartered Accountants
Firm's Registration No.: 000129N

Pawan Kumar
Partner
Membership No.: 511057

Place: New Delhi
Date: 25/08/2026

For and on behalf of
Swiss Emmaus Leprosy Relief Work India

Babu E Ramachandran
(Trustee)

Place: New Delhi
Date: 25/08/2026

Samuel Ashok Kumar
(Trustee)

Place: Chennai
Date: 25/08/2026

John Kurian George
Executive Director

Place: Gurugram
Date: 25/08/2026

Swiss Emmaus Leprosy Relief Work India
Income & Expenditure Account for year ended 31st March 2026

(All amounts are ₹ in Hundreds, unless otherwise stated)

	Particulars	Note	31st March 2026	31st March 2025
I	Income	11	5,04,859.79	5,53,315.70
II	Other Income	12	14,068.37	12,457.16
III	**Total Income (I+II)**		5,18,928.16	5,65,772.86
IV	**Expenses:**			
(a)	Project Expenditure	13	2,67,927.36	2,83,974.08
(b)	Employee benefits expense	14	1,17,835.72	1,80,077.19
(c)	Depreciation and amortization expense	15	6,057.85	6,467.60
(d)	Other expenses	16	1,13,044.95	94,443.94
	Total expenses		5,04,865.88	5,64,962.81
V	**Suplus/(Deficit)**		14,062.28	810.05
VI	**Suplus/(Deficit) transferred to General Fund**		14,062.28	810.05
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	Notes to the financial statements	17-23		

As per our report of even date attached
For Jagdish Chand & Co.
Chartered Accountants
Firm's Registration No.: 000129N

Pawan Kumar
Partner
Membership No.: 511057

Place:New Delhi
Date: 25/08/2026

For and on behalf of
Swiss Emmaus Leprosy Relief Work India

Babu E Ramachandran (Trustee)
Place:New Delhi
Date: 25/08/2026

Samuel Ashok Kumar (Trustee)
Place: Chennai
Date: 25/08/2026

John Kurian George
Executive Director
Place: Gurgaon
Date: 25/08/2026

Swiss Emmaus Leprosy Relief Work India
Receipt & Payment Account for year ended 31st March 2026

(All amounts are in ₹ in Hundreds, unless otherwise stated)

Particular	Note	31st March 2026	31st March 2025
Opening balance (refer note 9)			
Cash in hand		229.17	258.06
Balances with Bank		81,604.19	59,254.53
Fixed deposits		2,08,118.88	1,88,691.50
		2,89,952.24	**2,48,204.09**
Receipts			
Grants and donations received		4,62,782.29	5,77,950.76
Interest income on deposits		9,961.59	19,984.11
Interest income on Saving Bank		63.66	265.79
Amount received from LIC		7,259.04	-
Sale of Asset		157.50	-
Miscelleneous Income		47.62	11.33
Security Deposit received back		1,530.00	6,420.00
		4,81,781.70	**6,04,631.99**
Payments			
Project expenditure		2,85,727.36	2,89,376.27
Employee Benefit Expenses		1,23,379.03	1,56,713.85
Other expenses		1,04,826.54	99,156.20
Other Advances		473.82	1,031.84
Assets purchased during the year		637.10	5,605.68
Contribution to Gratuity Fund		26,688.86	11,000.00
		5,41,732.71	**5,62,883.84**
Closing balance (refer note 9)			
Cash in hand		-	229.17
Balances with Bank		24,675.71	81,604.19
Fixed deposits		2,05,325.52	2,08,118.88
		2,30,001.23	**2,89,952.24**
Brief about the Entity	1		
Summary of significant accounting policies	2		
Notes to the financial statements	17-23		

As per our report of even date attached
For Jagdish Chand & Co.
Chartered Accountants
Firm's Registration No.: 000129N

Pawan Kumar
Partner
Membership No.: 511057

Place:New Delhi
Date: 25/08/2026

Babu E Ramachandran
(Trustee)

Place:New Delhi
Date:25/08/2026

Samuel Ashok Kumar
(Trustee)

Place: Chennai
Date:25/08/2026

John Kurian George
Executive Director

Place: Gurgaon
Date: 25/08/2026

Swiss Emmaus Leprosy Work Relief India
Significant accounting policies and other explanatory information for the year ended 31st March 2026

1. Background

Swiss Emmaus Leprosy Work Relief India is a Public Trust incorporated on 12 February 1992 in Madras, India. The Trust works with a mandate of 'health for the poorest' and to eliminate leprosy as a public health problem.

The Trust has following registrations under various acts, these are given below-

a) The Trust has renewed the registration under section 12A of the Income-tax Act. 1961, vide application number AACTS1292G25CH01 ("Approved Letter") valid upto Financial Year ended 31st March 2031.

b) The Trust has renewed the registration under section 80G(5)(vi) of the Income-tax Act, 1961, vide application number AACTS1292G25CH02 ("Approved Letter") valid upto Financial Year ended 31st March 2031.

c) The Trust has renewed the registration under the Foreign Contribution (Regulation) Act, 2010/ Foreign Contribution (Regulation) Rules, 2011, for carrying out activities of health & educational nature with registration number 075900321 dated 16 June 2023 for the period from 1st October 2023 to 30th September 2028.

Further the Trust works to eliminate leprosy, abolish the stigma, educate the affected persons, their families and general communities around them and to support the medical care and social rehabilitation of people affected by leprosy, tuberculosis and other poverty-related diseases.

2. Significant accounting policies

a) Basis of preparation

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting in accordance with the accounting principles generally accepted in India ("Indian GAAP") including the Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI') to the extent considered necessary for the purpose of intended users of the financial position of the Trust. The accounting policies adopted in the preparation of financial statements have been consistently applied by the Trust and are consistent with those used in the previous year.

b) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Trust to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of liabilities at the date of financial statements and the reported amount of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

c) Income recognition

i. Grants and donations

Grants and donations are recognized to the extent that it is probable that the economic benefits will flow to the Trust and these can be reliably measured.

Restricted grants

Restricted grants received for which there are stipulations as to use are recognized in the Income and Expenditure Account as income in the year of utilization and the unutilized amount is shown as 'Restricted grants' as on balance sheet date. Restricted grants are subject to certain restrictions as set out by the donor and agreed to by the Trust when accepting the grant. If income generated from assets pertaining to restricted grants is also subject to the same restrictions as the grant, then the same is also credited to restricted grants and is recognized in the Income and Expenditure Account as income in the year of utilization.

Donations

Donations are unrestricted in nature and comprise of receipts from Individual and other donors. Revenue in such cases is recognized on a receipt basis.

ii. Interest income

Interest income is recognized using time proportion method, based on the rate implicit in the transaction.

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS

Swiss Emmaus Leprosy Relief Work India

iii. **Corpus donation**

Corpus donations (if any) are recognized as revenue in the year of receipt and charged to the Income and Expenditure Account.

d) **Property, plant and equipment and depreciation**

Property, plant and equipment are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Depreciation

Depreciation of assets is provided as per the rates and in the manner prescribed under Income -tax Act, 1961.which is on the Written Down Value (WDV) method, at the following rates:

Particulars	Rate of depreciation (%) as per Income-tax Act, 1961
Office equipment	15
Computers	40
Furniture and fixtures	10
Vehicles	15
Software	40

e) **Employee benefits**

Defined contribution plan

The Trust makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952. This is a post-employment defined contribution plan. The Trust also makes contribution to employees' state insurance in accordance with Employees State Insurance Act, 1948. The contribution paid or payable are recognized as an expense in the period in which services are rendered by the employee. Further, the Trust also deducts and pays professional tax where applicable and tax deducted at source on salaries of the employees.

Defined benefit plan – Gratuity (Funded)

The Trust provides for gratuity, a defined benefit plan (the "Gratuity Plan") covering eligible employees in accordance with the Payment of Gratuity Act, 1972. The Gratuity provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. The vesting period is 5 years from an eligible employee's date of joining. The Trust's liability is actuarially determined (using the Projected Unit Credit method) at the end of each period. Actuarial losses/ gains are recognized in the Income and Expenditure Account in the period in which they arise. The Trust funds its gratuity with the insurer and difference between plan assets and present value of obligations as at balance sheet date is recognized in financial statement.

Defined benefit plan – Compensated absences

The Trust's leave policy does not have a provision for encashment and accumulated leaves that are expected to be availed in the short term. The leaves that are expected to be availed in the short term are provided on accrual basis.

Other short-term benefits

Expense in respect of other short-term benefits is recognized on the basis of amount accrued for the period during which services are rendered by the employees.

f) **Impairment of assets**

The Trust on an annual basis assesses any indicator that may lead to impairment of assets. If any such indication exists, the Trust estimates the recoverable amount of the assets. If such recoverable amount is less than the carrying amount, then the carrying amount is reduced to its recoverable amount by treating the difference between them as impairment loss and is charged to the Income and Expenditure Account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS New Delhi

Swiss Emmaus Leprosy Relief Work India

g) Expenditure

The Trust implements its programs for 'Health for the poorest' and elimination of Leprosy as a public health problem through social and medical rehabilitation. Expenditure is recognized on accrual basis and sub-grants to implementing partners is recognized at time of disbursements.

h) Provisions and contingent liabilities

The Trust makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of the obligation can be made.

A disclosure is made for a liability when there is a:

a) Possible obligation, the existence of which will be confirmed by the occurrence/non-occurrence of one or more uncertain events, not fully with-in the control of the Trust; or
b) Present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
c) Present obligation, where a reliable estimate cannot be made.

Where there is a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

i) Leases

Leases in which a significant portion of life and rewards of ownership are not transferred to the Trust are classified as operating leases. Payment made under operating leases are charged to Income and Expenditure Account over the period of lease on a straight-line basis.

j) Income tax

The Trust is registered under Section 12A read with Section I2AA of the Income Tax Act, 1961 in India vide Unique Registration Number AACTS1292G25CH01 ("Approval Letter") valid upto FY 2031-32 and accordingly, is exempt from paying income taxes on excess of revenue over expenses subject to compliance with the conditions as stipulated in aforesaid Approval Letter. The Trust is also registered under section 80G of the Income Tax Act, 1961 in India vide Unique Registration Number AACTS1292G25CH02 ("Approval Letter") valid upto FY 2031-32

k) Foreign Currency Transactions

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate prevailing at the reporting date. Non-monetary items denominated in foreign currencies and carried at historical cost are translated using the exchange rate at the date of the transaction. Exchange differences arising on settlement or translation of monetary items are recognised as income or expense in the Statement of Income and Expenditure in the period in which they arise, in accordance with AS 11 – *The Effects of Changes in Foreign Exchange Rates*.

l) Reporting Currency and Rounding Off

The financial statements are presented in Indian Rupees (₹), which is the reporting currency of the Trust. The amounts disclosed in the financial statements are stated in hundreds of Indian Rupees (₹), with two decimal places, unless otherwise stated.

JAGDISH CHAND & CO CHARTERED ACCOUNTANTS New Delhi

Emmaus Leprosy Relief Work India SSIMS

Swiss Emmaus Leprosy Relief Work India
Significant accounting policies and other explanatory information as at 31st March 2026

(All amounts are ₹ in Hundreds, unless otherwise stated)

Note - 3 Capital Account

Particulars	Corpus Fund	Project / Restricted Fund	General Fund
At 1st April 2024	**50.00**	**63,690.80**	**1,90,971.84**
Grant received during the year	-	3,35,192.15	-
Addition in General Fund	-	-	810.05
Fund utilized	-	3,10,557.09	-
(Grant carried from Project Fund)/Unutilized Fund transfer to Project Fund	-	24,635.06	-
At 31st March 2025	**50.00**	**88,325.86**	**1,91,781.89**
Grant received during the year	-	2,43,918.76	-
Addition in General Fund	-	-	14,062.28
Fund utilized	-	2,86,016.26	-
(Grant carried from Project Fund)/Unutilized Fund transfer to Project Fund	-	(42,097.50)	-
At 31st March 2026	**50.00**	**46,228.36**	**2,05,844.17**

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS Delhi

Swiss Emmaus Leprosy Relief Work India

(All amounts are in ₹ in Hundreds, unless otherwise stated)

	Provisions	Long term		Short term	
		31st March 2026	31st March 2025	31st March 2026	31st March 2025
(a)	**Provision for employee benefits**				
	Provision for gratuity (Refer Note No. 21)	-	37,447.84	43,792.65	17,072.40
	Less : Contribution to Gratuity Fund	-	(36,022.79)	(43,792.65)	-
		-	1,425.05	-	17,072.40
(b)	**Other provisions**				
	Provision for FCRA matters (Refer Note no. 17)	-	-	5,638.28	5,638.28
	Total Provisions	-	1,425.05	5,638.28	22,710.68

5	Trade payables	31st March 2026	31st 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	1,065.80	2,432.03
	Total Trade payables	1,065.80	2,432.03

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars	31st March 2026	31st 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;	-	-

6	Other current liabilities	31st March 2026	31st March 2025
(a)	Statutory Dues	2,970.64	3,383.09
(b)	Employee Related Payables	-	23,969.92
(c)	Expenses payable	10,791.32	3,041.98
(d)	Audit Fees Payable	4,725.00	4,320.00
	Total Other current liabilities	18,486.96	34,714.99

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS New Delhi

Swiss Emmaus Leprosy Relief Work India

Swiss Emmaus Leprosy Relief Work India

Significant accounting policies and other explanatory information as at 31st March 2026

(All amounts are ₹ in Hundreds, unless otherwise stated)

7 (i) Property, Plant and Equipment

Particulars /Assets	Office equipment	Furniture & Fixtures	Vehicles	Computer	Total
Gross Block					
At 1 April 2024	27,776.92	8,050.81	11,047.83	4,000.77	50,876.33
Additions	3,179.79	208.60	-	2,217.29	5,605.68
Deductions/Adjustments					-
At 1 April 2025	30,956.71	8,259.41	11,047.83	6,218.06	56,482.01
Additions	855.85	-	-	-	855.85
Deductions/Adjustments	510.75	71.01	121.27	-	703.03
At 31st March 2026	**31,301.81**	**8,188.40**	**10,926.56**	**6,218.06**	**56,634.83**
Depreciation/Adjustments					
At 1 April 2024	7,457.95	1,219.62	3,065.77	1,931.30	13,674.64
Additions	3,384.69	688.30	1,197.31	1,105.95	6,376.25
Deductions/Adjustments					-
At 1 April 2025	10,842.64	1,907.92	4,263.08	3,037.25	20,050.89
Additions	3,114.11	606.26	1,011.27	1,271.40	6,003.04
Deductions/Adjustments	109.31	10.83	27.21	-	147.35
At 31st March 2026	**13,847.44**	**2,503.35**	**5,247.14**	**4,308.65**	**25,906.58**
Net Block					
At 31st March 2026	**17,454.37**	**5,685.05**	**5,679.42**	**1,909.41**	**30,728.25**
At 31st March 2025	**20,114.07**	**6,351.49**	**6,784.75**	**3,180.81**	**36,431.12**

(ii) Intangible assets

Particulars /Assets	Software	Total
Gross Block		
At 1 April 2024	307.58	307.58
Additions	-	-
Deductions/Adjustments	-	-
At 31 March 2025	307.58	307.58
Additions	-	-
Deductions/Adjustments	-	-
At 31 March 2026	**307.58**	307.58
Depreciation		
At 1 April 2024	79.20	79.20
Additions	91.35	91.35
Deductions/Adjustments	-	-
At 31 March 2025	170.55	170.55
Additions	54.81	54.81
Deductions/Adjustments	-	-
At 31 March 2026	**225.36**	225.36
Net Block		
At 31 March 2026	**82.22**	**82.22**
At 31 March 2025	**137.03**	**137.03**

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

Emmaus Leprosy Relief Work India SWISS

Swiss Emmaus Leprosy Relief Work India
Significant accounting policies and other explanatory information as at 31st March 2026

(All amounts are in ₹ in Hundreds, unless otherwise stated)

		Long Term		Short Term	
8	Loans and advances	31st March 2026	31st March 2025	31st March 2026	31st March 2025
	(Unsecured)				
(a)	Prepaid expenses	-	-	38.64	43.07
(b)	Advances to staff	-	-	-	71.46
(c)	Security Deposits	2,500.00	4,030.00	-	-
(d)	Income-tax receivable	8,389.83	7,194.07	1,268.01	1,195.77
	Total	10,889.83	11,224.07	1,306.65	1,310.30

9	Cash and Bank Balances	31st March 2026	31st March 2025
A	Cash and cash equivalents		
(a)	In current and saving accounts	24,675.71	81,604.19
(b)	Cash in hand	-	229.17
	Total (I)	24,675.71	81,833.36
B	Other bank balances		
(a)	Fixed Deposits more than 3 month but less than 12 Month	2,05,325.52	2,08,118.88
	Total other bank balances (II)	2,05,325.52	2,08,118.88
	Total Cash and bank balances (I+II)	2,30,001.23	2,89,952.24

10	Other current assets	31st March 2026	31st March 2025
(a)	Interest accrued but not due on deposits	3,633.88	2,263.94
(b)	Interest accrued & Due but not received	121.80	121.80
(c)	Advance for Expenses	549.71	705.94
	Less: Provision for doubtful advance	-	(705.94)
	Total	4,305.39	2,385.74

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(All amounts are ₹ in Hundreds, unless otherwise stated)

11	**Income**	**31st March 2026**	**31st March 2025**
(a)	Foreign Contribution	2,43,918.76	3,35,192.15
(b)	Donation	2,18,843.53	2,42,758.61
(c)	Grant carried from Project Fund/(Unutilized Fund transfer to Project Fund)	42,097.50	(24,635.06)
		5,04,859.79	**5,53,315.70**
12	**Other income**	**31st March 2026**	**31st March 2025**
(a)	Interest income		
	- savings bank accounts	63.66	265.79
	-Deposit	12,599.54	12,058.24
(b)	Miscellaneous income	1,405.17	133.13
	Total other income	**14,068.37**	**12,457.16**
13	**Project Expenditure**	**31st March 2026**	**31st March 2025**
(a)	Sub Grant To Project Partners	8,718.24	26,738.21
(b)	Migration Project Expenses	-	2,931.47
(c)	Project Expenses	42,611.43	28,379.04
(d)	Employee Benefits Expense For Project Staff (Refer Note 13a)	2,06,982.25	2,25,925.36
(e)	Consultancy Expenses	9,615.44	-
	Total	**2,67,927.36**	**2,83,974.08**
13a	**Employee benefits expense for Project staff**		
(i)	Salaries, wages and bonus	1,79,472.68	2,25,301.41
(ii)	Staff welfare expenses	241.51	623.95
(iii)	Gratuity expenses	27,268.06	-
	Total	**2,06,982.25**	**2,25,925.36**
14	**Employee Benefit Expenses**	**31st March 2026**	**31st March 2025**
(a)	Salaries, wages, bonus and other allowances	1,02,207.12	1,49,144.87
(b)	Contribution to provident and other funds	11,540.77	17,623.19
(c)	Gratuity expenses	932.37	9,375.75
(d)	Staff welfare expenses	3,155.46	3,933.38
	Total Employee benefits expense	**1,17,835.72**	**1,80,077.19**
15	**Depreciation and amortization expense**	**31st March 2026**	**31st March 2025**
(a)	on tangible assets (Refer note 7)	6,003.04	6,376.25
(b)	on intangible assets (Refer note 7)	54.81	91.35
	Total Depreciation and amortization expense	**6,057.85**	**6,467.60**
16	**Other Expenses**	**31st March 2026**	**31st March 2025**
(a)	Communication	3,484.47	6,403.72
(b)	Printing And Stationery	1,894.87	4,128.89
(c)	Travelling	8,289.67	16,341.09
(d)	Rent	7,656.79	31,130.95
(e)	Consultancy Expenses	55,821.46	-
(f)	Legal And Professional	9,175.58	9,409.66
(g)	Audit Fee (Refer Note 16a)	6,904.60	7,102.73
(h)	Office Expenses	2,350.51	2,469.72
(i)	Repair And Maintenance	2,759.79	3,455.97
(j)	Rates And Taxes	-	221.03
(k)	Water And Electricity Charges	4,225.31	6,885.83
(l)	Security Charges	2,247.33	2,265.60
(m)	Bank Charges	56.33	193.60
(n)	Insurance	218.20	288.30
(o)	Other Expense	4,349.77	1,941.71
(p)	Priod Period Expense	205.24	1,499.20
(q)	Wesite Development Expenses	3,215.50	-
(r)	Provision for doubtful debt	-	705.94
(s)	Loss on sale of Asset	189.53	-
	Total	1,13,044.95	94,443.94

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16a **Payment to Auditors**

- Statutory audit	5,250.00	4,800.00
-GST on Audit fees of Earlier Year	864.00	864.00
-Out of Pocket Expenses	790.60	1,438.73
	6,904.60	**7,102.73**

17 **Non-compliances with laws and regulations**

The Trust has noted certain non -compliances with applicable provisions of Foreign Contribution (Regulation) Act, 2010 as amended ("Act"), which are summarized as below:

(i) The Trust had given loan amounting to ₹ 13,000.00 hundreds to one of its implementing partners from its designated FCRA bank account in financial year 2011-2012, which was received back by the Trust in its local contribution bank account in financial year 2019-2020.

(ii) Trust has given a sub-grant amounting to ₹ 18,000.00 hundreds on 05 October 2020 from its designated FCRA bank account which is in contravention to FCRA, Amendment Act, 2020 dated 28 September 2020.

(iii) Trust has given a subgrant amounting to ₹ 18,382.79 hundreds during financial year 2020-2021 from its local contribution bank for which corresponding amounts were received from its donors in FCRA bank account during financial year 2019-2020 which is in contravention to Rule 11 of The Foreign Contribution (Regulation) Rules, 2011.

(iv) There were payments made from FCRA bank account but the corresponding expenses booked in Non-FCRA books and vice-versa amounting to ₹ 9,816.25 hundreds during the FY 2016-2017 to FY 2019-2020 which is in contravention to Rule 11 of The Foreign Contribution (Regulation) Rules, 2011.

(v) The Trust had made a provision of estimated liability of ₹ 5,638.28 hundreds in FY 2020-2021 towards envisaged compounding of non compliances in the Foreign Contribution Financial Statements, however, not yet filed necessary applications with appropriate authorities for condonation of such non-compliances.

(vi) Certain expenditures related to Foreign Contribution were paid from Local Contribution bank account. Corresponding interfund balances are shown as assets/liabilities in the separate financial statements. No bank transfer between Local Contribution and Foriegn Contribution accounts has been made.

18 The Trust's significant leasing arrangements in terms of Accounting Standard on "Leases" (AS 19) are in respect of operating leases for premises. These leasing arrangements, which are cancellable in nature, are for a period of upto one year and are renewable by mutual consent.

19 The Trust is registered under Section 12A read with Section I2AA of the Income Tax Act, 1961 in India vide Unique Registration Number AACTS1292G25CH01 ("Approval Letter") valid upto FY 2030-31 and accordingly, is exempt from paying income taxes on excess of revenue over expenses subject to compliance with the conditions as stipulated in aforesaid Approval Letter. The Trust is also registered under section 80G of the Income Tax Act, 1961 vide Unique Registration Number AACTS1292G25CH02 valid upto FY 2030-31.

₹ in Hundreds

20 **Contingent liabilities**	**31st March 2026**	**31st March 2025**
Income tax demand pending for appeal/ rectification by the Trust	16,663.81	16,663.81

Regarding Asst.Year : 2010 - 11
In connection with the above, the Tax Demand Arrears is ₹ 2,366.33 hundreds and Accrued Interest is ₹ 7,642.66 hundreds .
In this regard the trust made an Appeal before the Honourable Commissioner of Income Tax (Appeals) and have submitted the necessary documents.

Regarding Asst.Year : 2015 - 16
The Tax Demand Arrears is ₹ 8,198.00 hundreds and Accrued Interest is ₹ 8,689.88 hundreds

Regarding Asst.Year : 2018 - 19
The Trust has represented before the Income Tax authorities for deletion of interest of ₹ 1,696.02 hundreds wrongly reflected in demand records and for rectification of penalty demand of ₹ 1,29,038.26 hundreds (with accrued interest of ₹ 9,032.66 hundreds), which are under consideration.

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21 **Employee benefits**

Defined contribution plan - Provident fund

The Trust makes contribution to statutory provident fund in accordance with the Employees Provident Fund and Miscellaneous Provision Act, 1952.

Defined benefit plan - Gratuity (Funded)

The Trust offers the employee benefit scheme of gratuity to its employees as per Gratuity Act, 1972. Benefits payable to eligible employees of the Trust with The Trust has determined the liability for compensated absences and gratuity in accordance with the Accounting Standard (AS) 15 – Employee Benefits (Revised). The following table sets out the status of the gratuity plan as required under AS- 15 and the reconciliation of opening and closing balances of the present value of the defined benefit obligation.

		₹ in Hundreds
A. The amount to be recognised in the Balance Sheet:	**31st March 2026**	**31st March 2025**
Present value of obligation	43,792.65	54,520.24
Fair value of plan assets at the end of the period	(43,792.65)	(36,023.78)
Net liability recognised in balance sheet	-	**18,496.46**
Funded status (Surplus)/ Deficit	-	**18,496.46**
B. Expense recognised in the Income and Expenditure Account:		
1. Current service cost	-	6,073.07
2. Past service cost	-	10,305.38
3. Interest cost	-	3,145.56
4. Expected return on plan asset	-	(1,570.54)
5. Net Actuarial (gain)/loss recognized in the period	-	(8,577.72)
Present value of obligation at the end of the year	-	54,520.24
Return on plan asset	-	(1,757.40)
Contribution Paid during the year	-	10,999.07
Benefits paid	-	-
Present value of obligation at the beginning of the year	-	43,387.09
Expenses to be recognised in the Income and Expenditure Account	-	**9,375.75**
C .Table showing changes in the fair value of planned assets		
Fair value of planned assets at the beginning of the year	-	23,267.31
Actual return on plan assets	-	1,570.54
Contribution	-	10,999.07
Benefits paid	-	-
Actuarial gain/(loss) on planed assets	-	186.86
Fair value of planned assets at the end of the year*	-	**36,023.78**
*100% of fund is managed by company		
D. Liability:		
Current liability (refer note 4)	-	17,072.40
Non-current liability (refer note 4)	-	1,425.05
Total liability	-	**18,497.45**
E. Actuarial assumptions		
Discount rate (per annum)		6.75%
Salary growth rate (per annum)		5.00%
Mortality		IALM 2012-14
Withdrawal rate (per annum)		20%

Surrender of LIC Policy and Settlement of Employee Benefit Liability

During the year, all employees of the Trust ceased to be in employment. Accordingly, the Trust has requested Life Insurance Corporation of India (LIC) to surrender/terminate the policy and release the funds accumulated thereunder. The surrender formalities were under process as at the Balance Sheet date. The liability towards the employees in respect of the employee benefit scheme has been adjusted against the corresponding fund balance available under the policy. The amount receivable from LIC towards surrender of the policy will be recognised upon completion of the surrender formalities and confirmation of the amount payable by LIC. Any difference, if any, between the liability adjusted against the fund balance and the amount ultimately received from LIC will be accounted for in the books in accordance with the applicable Accounting Standards.

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22 **Related party transactions**

Related party disclosures, as required by Accounting Standard 18 - Related party disclosures are given below:

(i) **Names of key management personnel are given below -**

Name
Babu Entoo Ramachandran
Samuel Ashok Kumar
John Kurian George
Fairmed . India

		₹ in Hundreds
	31st March 2026	**31st March 2025**
(ii) **Transactions undertaken with related parties:**		
Particulars		
(a) Mr. John Kurian George		
Remuneration	43,002.72	42,844.59
Consultancy Fees	14,334.24	-
Domiciliary Expenses	749.95	-
(b) Fairmed, India		
Grant to Fairmed India during the year	7,218.24	24,587.81

23 Previous year's figures have been regrouped/ reclassified to conform to the current year's presentation.

As per our report of even date attached
For Jagdish Chand & Co.
Chartered Accountants
Firm's Registration No.: 000129N

Pawan Kumar
Partner
Membership No.: 511057

Place:New Delhi
Date: 25/08/2026

Babu E Ramachandran
(Trustee)

Place: New Delhi
Date: 25/08/2026

Samuel Ashok Kumar
(Trustee)

Place: Chennai
Date: 25/08/2026

John Kurian George
Executive Director

Place: Gurgaon
Date: 25/08/2026