



INDEPENDENT AUDITOR'S REPORT

To,

The Trustees,

Uddami India Foundation

158/4, Prince Anwar Shah Road,

Kolkata - 700045

Report on the Financial Statements

We have audited the accompanying financial statements of Uddami India Foundation ("the Trust"), which comprise the Balance Sheet as at March 31, 2026, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended, and the Notes to the Financial Statements, including a summary of significant accounting policies.

Management's Responsibility for the Financial Statements

The Trustees are responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) as applicable to charitable organizations. This responsibility includes the design, implementation, and maintenance of adequate internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion





SUNANDO BANERJEE & CO.
CHARTERED ACCOUNTANTS

Mob: 9230030003 / 9330405764 | 1B, Aknur Dutta Lane, Kolkata - 700012
banerjeesunando68@gmail.com

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) of the state of affairs of Uddam India Foundation as at March 31, 2026; and
- (b) of the excess of income over expenditure (surplus) for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
2. In our opinion, proper books of account have been maintained by the Trust so far as appears from our examination of those books.
3. The Balance Sheet, the Income & Expenditure Account and the Receipts & Payments Account dealt with by this report are in agreement with the books of account.

For SUNANDO BANERJEE & CO

Chartered Accountants

Firm Registration Number: 0323777E



CA Sunando Banerjee

(Proprietor)

Membership No.: 057457

Place: Kolkata

Date: 15.06.2026

UDIN: 26057457URJHLZ1293

SOURCES OF FUNDS :-

Schedule	AS AT	AS AT
	31-03-2026	31-03-2025
	INR	INR
GENERAL FUND		
1	16,56,042	12,60,426
SPECIFIC FUND		
2	19,28,041	10,19,754
OTHER FUND (FIXED ASSETS)		
3	6,72,702	8,78,708
CURRENT LIABILITIES		
4	52,360	37,830
TOTAL :	43,09,145	31,96,717

APPLICATIONS OF FUNDS :-

FIXED ASSETS	5	7,40,329	9,56,399
INVESTMENTS	6	30,00,000	10,00,000
CURRENT ASSETS, LOANS & ADVANCES	7	5,68,816	12,40,318
TOTAL :	8	43,09,145	31,96,717

Notes on Accounts and Significant Accounting policies
 Schedule 1 to 8 form an integral part of this Balance Sheet.

As per our report of even date

For SUNANDO BANERJEE & CO

Chartered Accountants

FRN: 032377/E

C.A. Sunando Banerjee

Membership No. - 057457

UDIN: 26057457URJHL221293

Trustee

Trustee

Place : Kolkata
 Dated : 15.06.2026



Trustee's Name: *Trustee's Name*

UDDAMI INDIA FOUNDATION
158/4, PRINCE ANWAR SHAH ROAD, KOLKATA - 700045

General Account
Income & Expenditure Account for the year ended 31st March, 2026

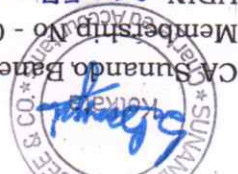
INCOME :		Schedule		CURRENT YEAR		PREVIOUS YEAR	
				INR		INR	
DONATION	9	4,29,500	3,49,650	73,84,817	69,86,704		
OTHER INCOME	10	23,265	32,790				
DONATIONS FOR SPECIFIC PROJECTS	2	68,44,532	65,16,671				
INTEREST INCOME	11	87,520	87,593				
TOTAL : (A)							
EXPENDITURE:							
DONATION	9	4,29,500	3,49,650	73,84,817	69,86,704		
OTHER INCOME	10	23,265	32,790				
DONATIONS FOR SPECIFIC PROJECTS	2	68,44,532	65,16,671				
OPERATING & RUNNING EXPENSES	12	1,34,605	1,85,623				
DEPRECIATION	5	10,064	11,911				
TOTAL : (B)							
EXCESS OF INCOME OVER EXPENDITURE							
TRANSFERRED TO GENERAL FUND (A- B)							
				69,89,201	67,14,205		
				3,95,616	2,72,499		

As per our report of even date

For SUNANDO BANERJEE & CO

Chartered Accountants

FRN: 0323777E



CA Sunando Banerjee
Membership No - 057457

UDIN: 26057457URJHL21293

Trustee

Trustee

Place : Kolkata

Dated : 15.06.2026



Tulsi Nath Mukherjee

SCHEDULE 1		GENERAL FUND :		As per last Account		Add: Surplus for the year	
AS AT	31-03-2025	INR		12,60,426	3,95,616	12,60,426	2,72,499
AS AT	31-03-2026	INR				16,56,042	12,60,426

SCHEDULE 4		CURRENT LIABILITIES & PROVISIONS :		SUNDRY CREDITORS:	
AS AT	31-03-2026	INR	INR		
AS AT	31-03-2025	INR			
				Goswami Biswas & Associates Sunando Banerjee & Co Electricity Charges Payable Alliance Broadband Charges Pvt Ltd Profession Tax Payable TDS Payable	
				29,500	1,070
				-	590
				38,350	850
				-	12,570
				6,280	37,830

INVESTMENTS:			
AS AT	31-03-2026	INR	INR
AS AT	31-03-2025	INR	INR
		Fixed Deposit No 17320310143513 - Uco Bank	5,00,000
		Fixed Deposit No 17320310143520 - Uco Bank	5,00,000
		Fixed Deposit No 17320310153581 - Uco Bank	-
		Fixed Deposit No 17320310153598 - Uco Bank	5,00,000
		Fixed Deposit No 0085000R000004169 - Punjab National Bank	5,00,000
		Fixed Deposit No 0085000R000004257 - Punjab National Bank	5,00,000
		Fixed Deposit No 0085000R000004266 - Punjab National Bank	3,00,000
		Fixed Deposit No 0085000R000004275 - Punjab National Bank	4,00,000
		Fixed Deposit No 0085000R000004293 - Punjab National Bank	3,00,000
			5,00,000
			30,00,000
			10,00,000

SCHEDULE 7		CURRENT ASSETS, LOANS & ADVANCES:	
AS AT	31-03-2025	INR	INR
SECURITY DEPOSIT AGAINST RENT			
		Deposit with Maloti Sengupta	50,000
		Deposit with Mondreeta Sengupta Das	36,000
		Security Deposit - CESC Ltd	3,448
		Salary Advance - Asha Mondal	15,000
		Sudip Karar - for P Tax & TDS Payment	-
		Somnath Karmakar - for P Tax & TDS Payment	13,420
		Medha Paul - Advance for Office Expenses	-
		TDS Receivable	-
		Accrued Interest	1,259
		Cash & Bank Balance	
		Cash in hand	7,696
		General	29,519
		FCRA	6,602
		Cash at Bank	
		at Punjab National Bank, Bullygunge Branch (Local)	3,64,258
		at UCO Bank, Jodhpur Park Branch (FCRA)	57,168
		at State Bank of India, New Delhi Branch (FCRA)	13,965
			14,595
			8,60,633
			2,27,920
			12,40,318
			5,68,816



Tulsi Nath Maitra Haldar



UDDAMI INDIA FOUNDATION
158/4, PRINCE ANWAR SHAH ROAD, KOLKATA - 700045
General Account

SCHEDULE 2

ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.3.2026.

FCRA PROJECT NAME	OPENING BALANCE	RECEIVED DURING THE YEAR	UTILISED DURING THE YEAR		CLOSING BALANCE
			CAPEX	REVENUE	
Asha for Education	277	-	-	-	277
Asha for Education - Sovabazar	-	10,23,000	-	9,58,726	64,274
Uddami US	3,94,330	-	-	3,94,330	-
Her Future Coalition USA, Sovabazar	3,01,154	-	-	-	3,01,154
Her Future Coalition USA, Lake Gardens	5,38,557	23,20,863	40,700	24,55,599	3,63,121
ASHA - Spain	62,519	1,75,824	-	1,57,797	80,546
U S Consulate	(2,77,083)	2,81,238	-	4,155	-
Total :	10,19,754	38,00,925	40,700	39,70,607	8,09,371

GENERAL PROJECT NAME	OPENING BALANCE	RECEIVED DURING THE YEAR	UTILISED DURING THE YEAR		CLOSING BALANCE
			CAPEX	REVENUE	
Berger Paints	-	2,55,915	-	2,55,915	-
Smile Foundation (CE) - Sovabazar	-	5,01,500	-	5,01,500	-
Smile Foundation (R) - Lake Gardens	-	5,01,500	-	5,01,500	-
Smile Foundation (Retail) - Lake Gardens	-	5,39,225	-	5,39,225	-
Smile Foundation (Retail) - Sovabazar	-	5,39,225	-	5,39,225	-
Sewa Bridge Foundation	-	8,62,230	-	1,86,000	6,76,230
Infosys Foundation	-	7,93,000	-	3,50,560	4,42,440
Total :	-	39,92,595	-	28,73,925	11,18,670
Grand Total	10,19,754	77,93,520	40,700	68,44,532	19,28,041

Tulsi Nath

Madan Mohan Halder



UDDAMI INDIA FOUNDATION
158/4, PRINCE ANWAR SHAH ROAD, KOLKATA - 700045
General Account

ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.3.2026.
OTHER FUND (FIXED ASSETS):

SCHEDULE - 3

	2025-26						2024-25			
	OPENING BALANCE	ADDITION DURING THE YEAR	DELETION	DEPRECIATION	BALANCE AS ON 31.03.2026	OPENING BALANCE	ADDITION DURING THE YEAR	DELETION	DEPRECIATION	BALANCE AS ON 31.03.2025
FCRA :										
RESERVE FUND FOR FIXED ASSETS	8,78,708	40,700	-	2,46,706	6,72,702	3,84,195	7,08,945	-	2,14,432	8,78,708
TOTAL (A)	8,78,708	40,700	-	2,46,706	6,72,702	3,84,195	7,08,945	-	2,14,432	8,78,708



Talsi Nath Mukherjee Haldar

UDDAMI INDIA FOUNDATION
158/4, PRINCE ANWAR SHAH ROAD, KOLKATA - 700045
General Account

FIXED ASSET SCHEDULE 2025-26

SCHEDULE - 5

FIXED ASSETS (PURCHASED) - GENERAL:

SL. NO.	TYPE OF ASSETS	OPENING BALANCE AS ON 01/04/2025	DEPRECIATION (%)	ADDITION DURING THE YEAR		SALE/DISPOSAL DURING THE YEAR	TOTAL AS ON 31.03.2026	DEPRECIATION	CLOSING BALANCE AS ON 31.03.2026
				Within 30.09.2025	After 30.09.2025				
1	Airconditioner	11,665	15%	-	-	-	11,665	1,750	9,915
2	Computer	1,706	40%	-	-	-	1,706	682	1,024
3	Electrical Equipment	6,362	15%	-	-	-	6,362	954	5,408
4	Furniture	40,328	10%	-	-	-	40,328	4,033	36,295
5	Sewing Machine	5,220	15%	-	-	-	5,220	783	4,437
6	Water Purifier	12,410	15%	-	-	-	12,410	1,862	10,548
TOTAL		77,691		-	-	-	77,691	10,064	67,627

FIXED ASSETS (DONATED) - GENERAL :

SL. NO.	TYPE OF ASSETS	OPENING BALANCE AS ON 01/04/2025	DEPRECIATION (%)	ADDITION DURING THE YEAR		SALE/DISPOSAL DURING THE YEAR	TOTAL AS ON 31.03.2026	DEPRECIATION	CLOSING BALANCE AS ON 31.03.2026
				Within 30.09.2025	After 30.09.2025				
1	Computer	2,54,790	40%	-	-	-	2,54,790	1,01,916	1,52,874
2	Computer Accessories	16,162	40%	-	-	-	16,162	6,465	9,697
3	Printer	38,704	40%	-	-	-	38,704	15,482	23,222
4	Airconditioner	1,08,965	15%	-	-	-	1,08,965	16,345	92,620
5	Biometric Machine	17,027	15%	-	-	-	17,027	2,554	14,473
6	CCTV Camera	27,703	15%	-	-	-	27,703	4,155	23,548
7	Smart TV	90,835	15%	-	-	-	90,835	13,625	77,210
8	Speaker	5,178	15%	-	-	-	5,178	777	4,401
9	Stand Fan	14,800	15%	-	-	-	14,800	2,220	12,580
10	Water Dispenser	23,125	15%	-	-	-	23,125	3,469	19,656
11	Furniture	15,200	10%	-	-	-	15,200	1,520	13,680
TOTAL		6,12,489		-	-	-	6,12,489	1,68,528	4,43,961

Tulsi Nath Moumita Haldar



FIXED ASSETS (DONATED) - FCRA :									
SL. NO.	TYPE OF ASSETS	OPENING BALANCE AS ON 01/04/2025	DEPRECIATION (%)	ADDITION DURING THE YEAR		SALE/DISPOSAL DURING THE YEAR	TOTAL AS ON 31.03.2026	DEPRECIATION	CLOSING BALANCE AS ON 31.03.2026
				Within 30.09.2025	After 30.09.2025				
1	Computer	1,46,924	40%	-	35,400	-	1,82,324	65,850	1,16,474
2	Furniture	1,19,295	10%	-	-	-	1,19,295	11,930	1,07,365
3	Speaker	-	15%	-	5,300	-	5,300	398	4,902
	TOTAL	2,66,219		-	40,700	-	3,06,919	78,178	2,28,741
GRAND TOTAL		9,56,399	-	-	40,700	-	9,97,099	2,56,770	7,40,329

Tulsi Nath Munshi Halder



1 Overview of the Trust's Operations
A registered Trust, Uddami India Foundation began its journey on 12th April 2005 with the mission for empowering the disadvantaged for sustainable livelihood. As a part of its programme and projects, all beneficiaries, including those in the vocational training unit, have access to support programmes on health, hygiene, nutrition and skill building opportunities. Its aim is also to invest in education, empowerment and economic self-sufficiency of young women & men towards shaping the society, not just economically but also socially.

2 Accounting Policy
All grants are accounted on receipt and expenditure and liabilities are accounted / recognised on accrual basis. Grants / donations received towards the year end and not possible to be expended within the financial year, are treated as advance donations and necessary applications as required under the Income Tax rules for deferment of expenditure to the next financial year are made by the Trust.
Grants / donations accepted / received towards implementation of various programmes for carrying out specific purposes are spent according to the direction of the donor agencies and unspent balances, if any, are dealt with in accordance with the instructions/arrangement with the donor agencies. Normally the donations are received to be spent within the financial years and so they are treated as income of the year when they are received, unless they are received at the year end and treated as "Advance Donation".

2.3 Interest income is accounted on accrual basis.
2.4 Donations specifically received towards Corpus are added to the Trust fund and are separately disclosed.
2.5 Fixed assets are stated at cost of acquisition. Assets created out of a Project Grant are stated at cost of acquisition to the Trust. A Capital Fund is simultaneously created for the cost of asset created from Project Fund.
2.6 Depreciation - Depreciation on fixed assets are provided on written down value method at rates provided in the Income Tax Act, 1961. Depreciation on the Assets created out of Project funds are adjusted against the Specific Assets Fund.
2.7 Disclosure and classification of expenditure - All expenditure incurred directly towards the charitable programmes of the Trust are disclosed as "Expenses for Social Projects" and all other expenditure providing support to the programmes are disclosed under Administrative and Other expenses. All expenses are accounted for on accrual basis.

3 Notes
3.1 Uddami India Foundation is a Charitable Trust registered under section 12AA of the Income Tax Act, 1961.
3.2 There are no contingent liability as on the date of the Balance Sheet as at 31.03.2026
3.3 Previous years figures have been re-arranged and re-grouped wherever deemed necessary to make it comparable with the current years figures and to give a better presentation of accounts.
3.4 Auditor's Remuneration :

The auditor's remuneration for the year ended 31.03.2026 are as follows :

Statutory Audit Fees - to Sunando Banerjee & Co
FCRA Audit Fees - to Sunando Banerjee & Co

Total :

Amount
(Rs.)
23600
14750
38350



Tulsi Nath
Mamika Halder

General Account
ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.3.2025

DONATIONS Donation From Others Donation For Specific Events		CURRENT YEAR INR	PREVIOUS YEAR INR
		4,29,500	3,49,650
		10,000	-
		4,19,500	- 3,49,650

SCHEDULE - 10					
CURRENT YEAR	PREVIOUS YEAR				
INR	INR				
23,265	17,788	Cordination Charges			
-	2	Miscellaneous Income			
23,265	15,000	Training Fees			
23,265	32,790				

INTEREST INCOME		Savings Account Interest :	
CURRENT YEAR	INR	UCC Bank , Jodhpur Park Branch (FCRA)	State Bank of India , New Delhi Branch (FCRA)
PREVIOUS YEAR	INR	Punjab National Bank, Balliygunge Branch (Local)	UCC Bank (FCRA)
87,520	393	Punjab national Bank (Local)	Interest on Income Tax Refund
87,593	393		
11,209	3,486		
23,008	14,787		
13,400	29,189		
39,976	8,070		
	31,595		

OPERATING & RUNNING EXPENSES		CURRENT YEAR	PREVIOUS YEAR
		INR	INR
Audit Fees		23,600	17,700
Bank Charges		11,690	9,515
Conveyance Expenses		1,100	-
Donation Paid		-	1,200
Professional Fees		4,000	35,180
Picnic Expenses		25,500	-
Electricity Charges		-	372
Interest on P Tax		-	58
Interest on I Tax Demand		3,817	-
Legal Fees		2,000	-
Office Expenses		5,000	3,801
Office Rent		-	20,000
Printing & Stationery		-	452
Professional Tax		-	2,500
Postage & Telegram		111	195
Repair & Maintenance		-	14,670
Refreshment & Hospitality		27,890	38,369
Registration Charges		1,700	500
Staff Welfare		28,197	15,111
Travelling Allowance		-	26,000
		1,34,605	1,85,623

Talsi Natk Purnima Haldar



Receipts & Payments Account for the year ended 31st March, 2026

Receipts	INR	Payments	INR
Opening Balance		Fixed Assets - Donated Computer	35,400
Bank Accounts		Specific Project Fund - Other Project Expenses (FCRA)	7,39,682
UCO Bank Jodhpur Park Branch		Specific Project Fund - Other Project Expenses (General)	14,46,742
State Bank of India, New Delhi Branch		Contractual Service Charges	16,40,820
Punjab National Bank, Ballygunge Branch		Salary	22,34,080
Cash - GENERAL		Salary Advance - Asha Mondal	15,000
Cash - FCRA		Goswami Biswas & Associates	29,500
Specific Fund Received - FCRA		Security Deposit - CESC Ltd	3,448
Specific Fund Received - General		TDS & Professional Tax	1,03,208
Investments			
Fixed Deposit No 17320310143513	5,00,000	Fixed Deposit No 17320310153581	5,00,000
Fixed Deposit No 17320310143520	5,00,000	Fixed Deposit No 0085000R000004178	5,00,000
Fixed Deposit No 0085000R000004178	5,00,000	Fixed Deposit No 0085000R000004169	5,00,000
Fixed Deposit No 0085000R000004257	3,00,000	Fixed Deposit No 0085000R000004266	4,00,000
TDS Receivable (2024-25)	4,487	Fixed Deposit No 0085000R000004275	3,00,000
Direct Incomes		Fixed Deposit No 0085000R000004293	5,00,000
Donation Received			
Indirect Incomes		Indirect Expenses	
Interest on Fixed Deposit	18,897	Bank Charges	11,690
Savings Account Interest	68,855	Conveyance Expenses	1,100
Interest on Income Tax Refund	393	Interest on 1 Tax Demand	3,817
		Legal Fees	2,000
		Office Rent	1,000
		Picnic Expenses	25,500
		Postage & Courier	111
		Professional Fees	4,000
		Refreshment & Hospitality	23,238
		Registration Charges	1,700
		Staff Welfare	28,197
		Closing Balance	
		Bank Accounts	
		UCO Bank Jodhpur Park Branch	57,168
		State Bank of India, New Delhi Branch	13,965
		Punjab National Bank, Ballygunge Branch	3,64,258
		Cash-in-hand	
		Cash - GENERAL	7,696
		Cash - FCRA	6,602
Total	1,09,54,922	Total	1,09,54,922

As per our report of even date

For SUNANDO BANERJEE & CO

Chartered Accountants

FRN-0823777E

C.A. Sunando Banerjee

Membership No - 057457

UDIN: 26057457URJHL2293

Trustee

Place : Kolkata

Dated : 15.06.2026



Tulsi Nath Mishra