

Swadha Foundation

5041, 4th Floor, Tower 5, One Bangalore West, Dr. Rajkumar Road, Rajajinagar, Bengaluru - 560 010.

Balance Sheet as at 31st March 2025**(Amount in Rs.)**

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		1,65,21,163	1,02,83,811
(b)	Restricted Funds			
			1,65,21,163	1,02,83,811
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities	5	1,08,423	1,09,718
(d)	Short-term provisions	4	33,43,586	16,23,712
			34,52,009	17,33,430
	Total		1,99,73,172	1,20,17,242
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	6		
(i)	Property, Plant and Equipment		9,63,819	10,61,453
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets		-	-
			9,63,819	10,61,453
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	7	1,82,71,196	1,03,30,356
(e)	Short Term Loans and Advances	8	7,38,158	6,25,434
(f)	Other current assets		-	-
			1,90,09,354	1,09,55,790
	Total		1,99,73,172	1,20,17,242
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per our report 10B of even date annexed

For B.N.Subramanya & Co.,

Chartered Accountants

Firm Reg. No. 004142S

Anil.S

Partner

M.No.233901

UDIN:25233901BMIWCE5847

**For Swadha Foundation**

Rajesh Mandyam
Managing Trustee

Date: 12-09-2025

Place: Bangalore

Swadha Foundation
5041, 4th Floor, Tower 5, One Bangalore West, Dr. Rajkumar Road, Rajajinagar, Bengaluru - 560 010.
Income and Expenditure for the year ended 31st March 2025

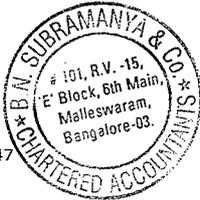
(Amount in Rs.)

	Particulars	Note	31-Mar-25			31-Mar-24		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations and Grants	9	3,91,96,683	-	3,91,96,683	3,45,12,324	-	3,45,12,324
(b)	Fees from Rendering of Services		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	Other Income	10	2,62,216	-	2,62,216	3,23,614	-	3,23,614
III	Total Income (I+II)		3,94,58,899	-	3,94,58,899	3,48,35,938	-	3,48,35,938
IV	Expenses:							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense	11	20,89,297	-	20,89,297	7,06,000	-	7,06,000
(d)	Depreciation and amortization expense	12	1,70,086	-	1,70,086	1,83,514	-	1,83,514
(e)	Finance costs		-	-	-	-	-	-
(f)	Other expenses	13	18,45,648	-	18,45,648	33,24,388	-	33,24,388
(g)	Charitable expenses	14	3,61,16,518	-	3,61,16,518	3,22,13,480	-	3,22,13,480
	Total expenses		4,02,21,548	-	4,02,21,548	3,64,27,381	-	3,64,27,381
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		-7,62,648	-	-7,62,648	-15,91,444	-	-15,91,444
VI	Exceptional items		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-7,62,648	-	-7,62,648	-15,91,444	-	-15,91,444
VIII	Extraordinary items		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		-7,62,648	-	-7,62,648	-15,91,444	-	-15,91,444
	Appropriations Transfer to funds		-7,62,648	-	-7,62,648	-15,91,444	-	-15,91,444
	Transfer from funds		-	-	-	-	-	-
	Balance transferred to General Fund		-7,62,648	-	-7,62,648	-15,91,444	-	-15,91,444
	The accompanying notes are an integral part of the financial statements							

As per our report 10B of even date annexed
For **B.N.Subramanya & Co.,**
Chartered Accountants
Firm Reg. No. 004142S

Anil.S
Partner
M.No. 233901
UDIN: 25233901BMIWCE5847

Date: 12-09-2025
Place: Bangalore



For Swadha Foundation

(Signature)

Rajesh Mandyam
Managing Trustee



Swadha Foundation

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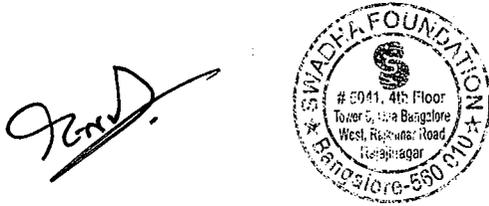
Notes forming part of the Financial Statements for the year ended, 31st March, 2025**Note - 3 NPOs Funds**

					(Amount in Rs.)
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	17,12,950	-	-	17,12,950
2	General Funds	55,70,861	-7,62,648	-	48,08,213
3	Designated Funds	-	-	-	-
(B)	Restricted Funds	30,00,000	70,00,000	-	1,00,00,000
		1,02,83,811	62,37,352	-	1,65,21,163
	Previous Year (PY)	88,75,255	14,08,556	-	1,02,83,811

Note: Corpus fund includes amount received from Dharam Singh Gupta Endowment, Aravind Srinivasan Endowment and Vasantha Lakshmi Endowment. The said amount has been invested as Fixed deposit in Axis Bank Ltd and the interest earned on such deposits are utilised for the specified purpose.

4 Provisions	Long term		Short term	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a) Provision for employee benefits	-	-	-	-
(b) Other provisions				
Outstanding Payments	-	-	21,08,060	15,02,611
Scholarship payables	-	-	39,517	78,525
Students enhancement payable	-	-	11,68,200	-
Payments Returned A/c	-	-	27,809	42,576
Total Provisions	-	-	33,43,586	16,23,712

5 Other current liabilities	31 March 2025	31 March 2024
(a) Professional Tax payable	2,400	600
(b) TDS payable	1,06,023	1,09,118
Total Other current liabilities	1,08,423	1,09,718



Swadha Foundation

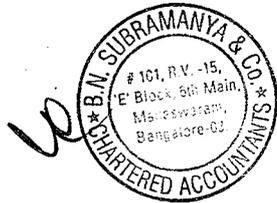
5041, 4th Floor, Tower 5, One Bangalore West, Dr. Rajkumar Road, Rajajinagar, Bengaluru - 560 010.

Notes forming part of the Financial Statements for the year ended 31st March, 2025

6 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	(Amount in Rs.)								
	Air Conditioner	Biometric Attendance Device	Computers & Laptops	CCTV	Electrical Fitting- Tumakuru	Furniture and Fixtures	Printers	Office Equipments	Total
Gross Block									
At 1 April 2024	40,500	13,275	8,39,215	1,38,696	10,034	7,30,113	71,760	2,36,885	20,80,478
Additions	-	72,452	-	-	-	-	-	-	72,452
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 1 April 2023	40,500	13,275	8,39,215	1,38,696	10,034	6,87,031	71,760	2,36,885	20,37,396
Additions	-	-	-	-	-	43,082	-	-	43,082
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 31 March 2025	40,500	85,727	8,39,215	1,38,696	10,034	7,30,113	71,760	2,36,885	21,52,930
At 31 March 2024	40,500	13,275	8,39,215	1,38,696	10,034	7,30,113	71,760	2,36,885	20,80,478
Depreciation/Adjustments									
At 1 April 2024	26,370	7,390	4,22,239	66,537	2,784	3,58,877	30,107	1,04,721	10,19,025
Additions	2,119	11,751	62,546	10,824	1,087	55,685	6,248	19,825	1,70,086
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 1 April 2023	23,877	6,350	3,48,655	53,803	1,505	2,97,166	22,757	81,398	8,35,511
Additions	2,493	1,039	73,584	12,734	1,279	61,711	7,350	23,323	1,83,514
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 31 March 2025	28,490	19,140	4,84,785	77,361	3,872	4,14,562	36,355	1,24,545	11,89,111
At 31 March 2024	26,370	7,390	4,22,239	66,537	2,784	3,58,877	30,107	1,04,721	10,19,025
Net Block									
At 31 March 2025	12,010	66,586	3,54,430	61,335	6,162	3,15,551	35,405	1,12,340	9,63,819
At 31 March 2024	14,130	5,885	4,16,976	72,159	7,250	3,71,236	41,653	1,32,164	10,61,453



		(Amount in Rs.)			
		31 March 2025		31 March 2024	
7	Cash and Bank Balances				
A	Cash and cash equivalents				
(a)	On Savings accounts	65,03,016		55,01,175	
(b)	Cash on hand	42,103		15,019	
	Total (I)	65,45,119		55,16,194	
B	Other bank balances				
(a)	Bank Deposits	1,17,26,077		48,14,162	
	Total (II)				
	Total Cash and bank balances (I+II)	1,82,71,196		1,03,30,356	
8	Loans and advances	Long Term		Short Term	
A	(Secured)	31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Capital advances	-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances	-	-	-	-
	Total (A)	-	-	-	-
B	Loans and advances (Unsecured)	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	Capital advances	-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances	-	-	-	-
(f)	Prepaid expenses	-	-	-	10,409
(ii)	Security Deposits	-	-	6,85,000	5,80,000
(iii)	Balance with government authorities	-	-	53,158	35,025
	Total (B)	-	-	7,38,158	6,25,434
	Total (A + B)	-	-	7,38,158	6,25,434

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Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

9 Direct Income		31-Mar-25	31-Mar-24
(a) Donations received		3,91,96,683	3,45,12,324
Total direct Income		3,91,96,683	3,45,12,324

10 Other income		31-Mar-25	31-Mar-24
(a) Interest income		2,62,216	3,23,614
Total other income		2,62,216	3,23,614

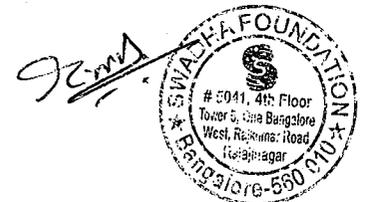
11 Employee benefits expense (Including contract labour)		31-Mar-25	31-Mar-24
(a) Salaries, wages, bonus and other allowances		20,81,361	7,06,000
(b) Contribution to provident and other funds		-	-
(c) Gratuity expenses		-	-
(d) Staff welfare expenses		7,936	-
Total Employee benefits expense		20,89,297	7,06,000

12 Depreciation and amortization expense		31-Mar-25	31-Mar-24
(a) on tangible assets (Refer note 6)		1,70,086	1,83,514
(b) on Intangible assets (Refer note 6)		-	-
Total Depreciation and amortization expense		1,70,086	1,83,514

13 Other Expenses		31-Mar-25	31-Mar-24
(i) Accounting Charges		4,23,390	3,22,500
(ii) Power and fuel		32,297	8,103
(iv) Repairs and maintenance		6,228	2,422
(v) Bank Charges		14,428	56,640
(vi) Rent, Rates and taxes, excluding, taxes on income		58,888	3,468
(vii) Travelling expenses		37,725	23,846
(viii) Auditor's remuneration		38,940	29,500
(ix) Printing and stationery		29,635	46,145
(x) Communication expenses		5,014	22,464
(xi) Professional charges		7,84,360	7,49,866
(xii) Commission		8,888	25,111
(xiii) Maarga Expenses		53,440	18,24,463
(xiv) Office Expenses		2,48,365	2,08,280
(xv) Water Charges		4,050	1,580
(xvi) Brochures		1,00,000	-
		18,45,648	33,24,388

14 Charitable Expenses		31-Mar-25	31-Mar-24
(i) Student Selection Expenses			
Traveling & Conveyance Expenses			
Car Hire Charges		1,80,490	29,480
Food Expenses		1,39,530	2,00,564
Travel Allowance		3,39,629	78,820
Travelling Expenses		3,35,484	83,479
		9,95,133	3,92,343
Professional & IT Subscription Charges			
Professional Charges		-	61,050
Subscription Charges for Selection Test Platform		-	-
Data Entry Charges		33,695	20,800
		33,695	81,850
Other Expenses			
Certificate distribution program Charges		4,755	45,923
Survey Charges		-	72,670
Honorarium Expenses		1,22,275	48,267
House Visit Charges		25,400	1,43,946
Interview Expenses		75,754	25,000
Printing & Stationery Expenses		48,384	79,010
Courier Charges		4,200	370
		2,80,768	4,15,186
Total-A		13,09,596	8,89,379

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Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

	31-Mar-25	31-Mar-24
(ii) Student Sustenance Expenses		
Boarding & Lodging Expenses		
Food Expenses	2,33,174	1,96,562
Hostel Fees	1,02,15,253	77,16,061
Scholarship Expenses	17,87,504	21,26,000
	1,22,35,931	1,00,38,623
Other Expenses		
Medical Expenses	6,749	1,295
Gift for students	52,175	30,000
	58,924	31,295
Traveling & Conveyance Expenses (College Bus Fees)	15,71,114	10,67,597
Uniforms Expenses	1,87,129	1,56,551
	17,58,243	12,24,148
Total-B	1,40,53,098	1,12,94,066
(iii) Student Enhancement Expenses		
College & Course Fees		
College Admission & Application Charges	16,84,329	7,33,600
College Fees	4,98,978	2,29,063
Course & Tuition Fee	81,69,920	79,38,480
	1,03,53,227	89,01,143
Exam Fees		
Exam Fees	5,94,897	5,05,772
	5,94,897	5,05,772
Skills Training Expenses		
Course & Tuition fees	7,60,500	9,88,755
Non-College skill development professional charges	26,45,339	15,54,787
Non-College skill development exam fees	4,06,801	-
Professional Charges for Students Enhancement	-	1,81,300
CET Coaching Fees	-	49,490
EAMCET Teaching Fees	-	26,976
NPTEL Fees	-	40,020
JEE Advanced Exam	-	4,350
JEE Main Exam	-	15,500
CA Inter	-	2,000
Cambridge Exam	-	95,000
NEET Exam	-	43,060
Other Expenses	3,96,270	18,628
	42,08,910	30,19,866
Tools & Devices for Skilling		
Book Purchase	2,61,166	3,87,843
Laptop for Students	6,77,545	31,67,120
Mobile for Students	11,68,200	10,14,800
Student Laptop Maintenance Charges	25,313	13,744
Student Mobile Recharge	7,56,129	7,24,484
Other Tools & Devices Purchase	1,58,227	61,485
Other type of fee & expenses	1,67,320	11,100
	32,13,900	53,80,576
Skills Enhancement Centre Operational Expenses		
Rent for Study and Skilling Centre	11,28,920	9,56,760
Salary	10,92,500	11,16,666
Electricity Expenses	42,079	56,798
Internet Charges	41,528	29,492
	23,05,027	21,59,716
Printing & Stationery Expenses		
Printing & Stationery	34,106	10,344
	34,106	10,344
Traveling & Conveyance Expenses		
Travel Allowance	1,900	1,978
Travelling Expenses	41,857	50,640
	43,757	52,618
Total-C	2,07,53,824	2,00,30,035
Total [A+B+C]	3,61,16,518	3,22,13,480

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