

SASAKAWA - INDIA LEPROSY FOUNDATION
Balance Sheet (FCRA) as at 31 March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	1		
(a)	Unrestricted Funds		8,61,88,782	8,98,41,243
(b)	Restricted Funds		1,55,93,58,847	1,55,92,55,147
			1,64,55,47,629	1,64,90,96,390
2	Non-current liabilities			
(a)	Long-term provisions	2	2,84,063	-
			2,84,063	-
3	Current liabilities			
(c)	Other current liabilities	3	18,23,854	8,47,580
			18,23,854	8,47,580
	Total		1,64,76,55,545	1,64,99,43,970
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	4		
(i)	Property, Plant and Equipment		42,65,708	46,01,781
(ii)	Intangible assets		17,16,238	22,88,318
(b)	Other non-current assets	5	21,63,134	27,59,153
			81,45,080	96,49,252
2	Current assets			
(a)	Cash and bank balances	6	1,61,50,25,899	1,59,63,35,599
(b)	Short Term Loans and Advances	7	1,00,05,338	1,91,85,357
(c)	Other current assets	8	1,44,79,228	2,47,73,762
			1,63,95,10,465	1,64,02,94,718
	Total		1,64,76,55,545	1,64,99,43,970

Accounting Policies & Notes to Accounts

As per our separate report of even date

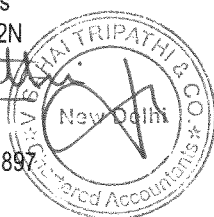
For V Sahai Tripathi & Co.

Chartered Accountants

Firm Regn No. 000262N

Vishwas Tripathi
Partner

Membership No. : 086897



Gaurab Sen

Gaurab Sen
Chief Executive Officer

S Mahalingam

S Mahalingam
Vice Chairman

Tarun Das

Tarun Das
Chairman

Place: New Delhi

Date: **18th Sep-2025**

SASAKAWA - INDIA LEPROSY FOUNDATION
Income and Expenditure (FCRA) for the year ended March 31,2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Income			
	Donations & Grants	9	1,20,14,058	1,33,64,328
II	Other Income	10	1,20,14,058	1,33,64,328
			11,92,25,428	10,86,98,663
III	Total Income (I+II)		13,12,39,486	12,20,62,991
IV	Expenses:			
(a)	Employee benefits expense	11	4,36,95,062	3,51,58,604
(b)	Depreciation and amortization expense	4	15,13,664	17,84,304
(c)	Finance costs	12	18,204	33,676
(d)	Charitable expenses	13(a)	7,78,87,214	6,13,42,483
(e)	Other expenses	13(b)	1,17,01,463	97,17,204
	Total expenses		13,48,15,607	10,80,36,271
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(35,76,121)	1,40,26,720
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(35,76,121)	1,40,26,720
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Excess of Income over Expenditure before tax for the year (VII-VIII)		(35,76,121)	1,40,26,720
X	Tax expense			
	Less: Current year Tax Expenses		-	-
	Less: Prior period Tax Expenses		76,340	-
	Excess of Income over Expenditure after tax for the year (IX-X)		(36,52,461)	1,40,26,720
	Add: Expenses out of amount brought forward U/S 11(2)		-	19,20,000
	Appropriations Transfer to funds		-	-
	Transfer from funds		-	-
	Balance transferred to General Fund		(36,52,461)	1,59,46,720

Accounting Policies & Notes to Accounts

As per our separate report of even date

For V Sahai Tripathi & Co.

Chartered Accountants

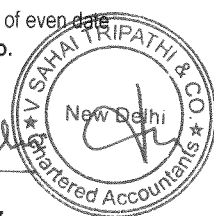
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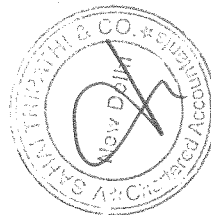
Date: 18th Sep-2025

SASAKAWA - INDIA LEPROSY FOUNDATION
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 NPO Funds

		(Amount in Rs.)				
Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Transfer to Income & Expenditure Account	Add/(Deduct): Supplus / (Deficit) transferred from the Income and Expenditure Account	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds	8,98,41,242	-	-	(36,52,461)	8,61,88,782
1	General Funds	8,98,41,242	-	-	(36,52,461)	8,61,88,782
(B)	Restricted Funds*	1,55,92,55,147	1,21,17,758	1,20,14,058	-	1,55,93,58,847
1	Corpus	1,55,92,55,147	-	-	-	1,55,92,55,147
2	Sasakawa Health Foundation	-	1,21,17,758	1,20,14,058	-	1,03,700
	Total	1,64,90,96,389	1,21,17,758	1,20,14,058	(36,52,461)	1,64,55,47,629
	Previous Year (PY)	1,63,31,49,669	-	-	1,59,46,720	1,64,90,96,389

(*) Funds were classified into restricted and unrestricted in FY 24-25.



SASAKAWA - INDIA LEPROSY FOUNDATION

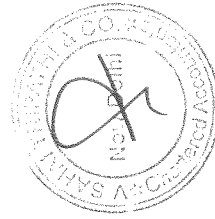
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)			
2	Provisions (Long Term)	31 March 2025	31 March 2024
(a)	Provision for employee benefits		
(i)	Provision for leave Encashment	2,84,063	-
	Total Provisions	2,84,063	-
3	Other current liabilities	31 March 2025	31 March 2024
(a)	Statutory Liabilities Payable	4,64,242	3,90,385
(b)	Statutory Auditor's Payable	1,62,000	1,62,000
(c)	Internal Auditor's Payable	1,35,000	67,500
(d)	Other Payable	10,62,612	2,27,695
	Total Other current liabilities	18,23,854	8,47,580



SASAKAWA - INDIA LEPROSY FOUNDATION
Notes forming part of the Financial Statements for the year ended 31st March, 2025

Property, Plant and Equipment and Intangible Assets (owned assets)										(Amount in Rs.)
Particulars /Assets	TANGIBLE ASSETS				INTANGIBLE ASSETS			Grand Total		
	Office equipment	Furniture & Fixtures	Vehicles	Total	Computer Software	Total				
At 1 April 2024	49,28,006	45,60,272	11,61,345	1,06,49,623	49,44,929	49,44,929	1,55,94,552			
Additions	3,89,741	2,96,695		6,86,436	-	-	6,86,436			
Deductions/Adjustments	(9,54,830)	(2,52,900)		(12,07,730)	-	-	(12,07,730)			
At 1 April 2023	46,99,613	45,09,222	11,61,345	1,03,70,180	49,44,929	49,44,929	1,53,15,109			
Additions	7,60,381	56,050		8,16,431	-	-	8,16,431			
Deductions/Adjustments	(5,31,988)	(5,000)		(5,36,988)	-	-	(5,36,988)			
At 31 March 2025	43,62,917	46,04,067	11,61,345	1,01,28,329	49,44,929	49,44,929	1,50,73,258			
At 31 March 2024	49,28,006	45,60,272	11,61,345	1,06,49,623	49,44,929	49,44,929	1,55,94,552			
Depreciation/Adjustments										
At 1 April 2024	33,35,133	22,64,575	4,48,134	60,47,842	26,56,611	26,56,611	87,04,453			
Additions	5,87,109	2,47,494	1,06,981	9,41,584	5,72,080	5,72,080	15,13,664			
Deductions/Adjustments	(9,24,830)	(2,01,975)		(11,26,805)	-	-	(11,26,805)			
At 1 April 2023	32,23,440	20,14,497	3,22,274	55,60,211	18,93,838	18,93,838	74,54,049			
Additions	6,40,593	2,55,078	1,25,860	10,21,531	7,62,773	7,62,773	17,84,304			
Deductions/Adjustments	(5,28,900)	(5,000)		(5,33,900)	-	-	(5,33,900)			
At 31 March 2025	29,97,412	23,10,094	5,55,115	58,62,621	32,28,691	32,28,691	90,91,312			
At 31 March 2024	33,35,133	22,64,575	4,48,134	60,47,842	26,56,611	26,56,611	87,04,453			
Net Block										
At 31 March 2025	13,65,505	22,93,973	6,06,230	42,65,708	17,16,238	17,16,238	59,81,946			
At 31 March 2024	15,92,873	22,95,697	7,13,211	46,01,781	22,88,318	22,88,318	68,90,099			



SASAKAWA - INDIA LEPROSY FOUNDATION

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

(Amount in Rs.)

		31 March 2025	31 March 2024
5	Other non-current assets		
(a)	Security Deposits	9,46,205	8,84,205
(b)	Gratuity Policy - LIC (Funded)	12,16,929	18,74,948
	Total other non-current other assets	21,63,134	27,59,153
6	Cash and Bank Balances		
A	Cash and cash equivalents		
(a)	On current accounts	4,13,77,361	2,88,28,831
(b)	Cash on hand	32,687	36,686
	Total	4,14,10,048	2,88,65,517
B	Other bank balances		
(a)	Bank Deposits	-	-
(i)	Earmarked Bank Deposits	1,57,36,15,851	1,56,74,70,082
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
	Total other bank balances	1,57,36,15,851	1,56,74,70,082
	Total Cash and bank balances	1,61,50,25,899	1,59,63,35,599
7	Loans and advances (Short Term)		
(i)	Project & Staff Advances	1,79,624	33,844
(ii)	Prepaid Expenses	1,49,719	-
(iii)	Tax Deducted at Source	96,75,995	1,91,51,513
	Total Loans and advances	1,00,05,338	1,91,85,357
8	Other current assets		
(a)	Donations/grants receivable	20,06,878	11,83,327
(b)	Interest accrued on fixed deposits	1,24,72,350	2,35,90,435
	Total	1,44,79,228	2,47,73,762



SASAKAWA - INDIA LEPROSY FOUNDATION

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

(Amount in Rs.)

		31 March 2025	31 March 2024
9 Donations & Grants			
	Grant received from Sasakawa Health Foundation (SHF)	1,20,14,058	1,33,64,328
	Total Donations & Grants	1,20,14,058	1,33,64,328
10 Other income			
(a)	Interest income	11,82,35,329	10,76,62,431
(b)	Interest on Income Tax Refund	9,90,099	5,30,020
(c)	Gratuity Income	-	4,58,212
(d)	Other Receipts	-	48,000
	Total other income	11,92,25,428	10,86,98,663
11 Employee benefits expense			
(a)	Salaries, wages, bonus and other allowances	3,65,36,299	3,03,66,162
(b)	Contribution to provident and other funds	35,58,314	26,66,526
(c)	Gratuity expenses	7,16,728	-
(d)	Leave Encashment Expenses	3,06,147	58,483
(e)	Staff welfare expenses	25,77,574	20,67,433
	Total Employee benefits expense*	4,36,95,062	3,51,58,604
12 Finance cost			
(a)	Interest expense		
i	Interest on Late Deposit Of TDS	18,204	33,676
	Total Finance cost	18,204	33,676
4 Depreciation and amortization expense			
(a)	on tangible assets (Refer note 4)	9,41,584	10,21,532
(b)	on intangible assets (Refer note 4)	5,72,080	7,62,773
	Total Depreciation and amortization expense	15,13,664	17,84,305
13 Other Expenses			
(a) Religious/charitable			
i	Education & Scholarship	3,18,65,629	2,43,35,189
ii	Livelihood	3,05,01,857	2,12,84,832
iii	Advocacy & Communication	57,41,530	85,97,920
iv	Humanitarian Aid	60,12,982	66,79,417
v	Partnership & Fund Raising	-	91,330
vi	Children Development Fund	37,65,216	3,53,795
	Total (a)	7,78,87,214	6,13,42,483

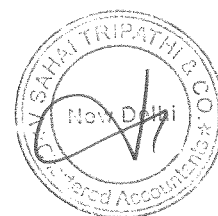


SASAKAWA - INDIA LEPROSY FOUNDATION

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

(b) Other Expenses		
i Power and fuel	3,06,089	2,82,722
ii Rent	51,75,900	47,94,520
iii Office Maintenance	2,41,062	3,96,989
iv Bank Charges	1,404	3,405
v Insurance Expenses	26,079	-
vi Board Meeting Expenses	4,73,991	5,94,454
vii Postage & Courier	45,099	60,782
viii Travelling expenses	2,64,052	3,18,823
ix Auditor's remuneration (Refer 13(b)(ix))	5,28,175	5,89,204
x Printing and stationery	3,12,751	2,70,993
xi Communication expenses	2,07,954	96,224
xii Legal and professional charges	40,37,980	22,39,169
xiii Asset written off	80,925	3,088
xiv Miscellaneous expenses	2	66,831
Total (b)	1,17,01,463	97,17,204
Grand Total (a+b)	8,95,88,677	7,10,59,687

13(b)(ix) Auditor's remuneration		
Statutory Audit Fee	1,60,953	2,24,200
Internal Audit Fee	2,68,255	2,95,000
Out of Pocket Expenses	98,967	70,004
Total Auditor's remuneration	5,28,175	5,89,204



SASAKAWA - INDIA LEPROSY FOUNDATION		
RECEIPTS & PAYMENT AS AT MARCH 31, 2025		
Particulars	As at March 31, 2025	As at March 31, 2025
Brought forward Foreign Contribution Account Balance (A)		2,88,65,518
Add: Receipts for Projects / Other Income		
Endowment Grant		
Sasakawa Health Foundation - HHDLS Program	1,12,94,207	
Interest on Investment and SBA Interest	12,11,72,112	
Income Tax Refund	1,76,56,820	
Other Receipts	9,90,099	
Sale of Investment	1,02,73,56,137	
Total Receipts (B)		1,17,84,69,375
Payments made for Project / Other Administrative Expenses		
Programme Implementation Expenditure		
Education	3,78,87,194	
Livelihood Project Expenses	4,45,81,899	
Advocacy & Communication	98,13,467	
Children Development Fund	93,05,077	
Humanitarian Aid	68,76,519	
Total (C)		10,84,64,156
Administrative & Other Costs		
Payroll Cost	99,62,841	
Office Rent	51,76,752	
Professional Fees	29,75,007	
Other Expenses	51,57,746	
Total (D)		2,32,72,346
Capital Investment		
Capital Purchase	6,86,436	
Purchase of Investment	1,03,35,01,906	
Total (E)		1,03,41,88,342
Total Programme and Administrative Expenses (C+D+E)= F		1,16,59,24,845
Balance of Unutilized Foreign Contribution Account (A+B-F)		4,14,10,048

Accounting Policies & Notes to Accounts

As per our separate report of even date

For V Sahai Tripathi & Co.

Chartered Accountants

Firm Regn No. 000262N

Vishwas Tripathi
Partner

Membership No. : 086897

Place: New Delhi

Date: 18-09-2025

Gaurab Sen
Chief Executive Officer

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