

Miracle Foundation India
(Incorporated as a Not profit Company under the Companies Act)
Balance Sheet (FCRA) as at 31.03.2025

(Amount Rs in Thousand)

Particulars	Note	As at 31.03.2025	As at 31.03.2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Fund			
(a) Share Capital	A	500	500
(b) Reserves and Surplus	B	0	0
(c.) Asset Fund	C	2,272	1,945
		2,772	2,445
(2) Long Term Liabilities			
(3) Current Liabilities			
(a) Trade Payable	D		
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises		469	225
(ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises		313	819
(b) Other current liabilities	E	7,326	4,608
(c) Unspent Grant	F	765	5,350
		8,873	11,001
Total		11,646	13,446
II. ASSETS			
(1) Non-Current assets			
(a) Fixed Assets	G		
(i) Tangible Assets		2,272	1,945
(b) Other non current assets -Security deposit (Office Premises)		10	0
		2,282	1,945
(2) Current Assets			
(a) Cash and Cash Equivalents	H	8,952	11,036
(b) Other current assets	I	411	465
		9,363	11,501
Total		11,646	13,446
Note A to K form part of the Financial Statements			

For Ajay K Sud & Associates

FRN: 03939N
Chartered Accountants

(Ravi Gupta)
Partner

M.No. 086728

UDIN- 25086728BMJEYQ3072

Place : New Delhi

Date : 28 AUG 2025

For Miracle Foundation India

Chhavi Rajawat
Director

DIN: 06752959

Kusum Mohapatra
Regional Director Cum CEO

Rachna Dikshit
Director

DIN: 08759332

Somnath Dutta
CFO- Head of India Finance

Miracle Foundation India
(Incorporated as a Not for Profit Company under the Companies Act)

Statement of Income and Expenditure (FCRA)
For the period from 1st April, 2024 to 31st March, 2025

(Amount Rs in Thousand)

Particulars	Note	For the Year ended 31.03.25	For the Year ended 31.03.24
I. Income			
I. Revenue from operations - Donations		8,067	1,124
II. Grant amount utilised		66,350	75,926
III. Other Income	J	277	315
Total Revenue		74,694	77,365
II. Expenses			
Program related Expenses	K	63,686	65,479
Marketing & Fund raising related expenses	L	871	822
Administrative Expenses	M	10,138	11,064
Total Expenses		74,694	77,365
III. Surplus for the period		0	0
IV. Surplus transferred to Balance Sheet		0	0
Note A to K form part of the Financial Statements			

For Ajay K Sud & Associates

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Chartered Accountants

(Ravi Gupta)
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Chhavi Rajawat
Director

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Somnath Dutta
CFO- Head of India Finance

MIRACLE FOUNDATION INDIA
RECEIPT AND PAYMENT ACCOUNT (FCRA) FOR THE ENDED MARCH 31,2025

(Amount Rs in Thousand)

For the year ended March 31,2024 Amount (INR)	Receipts	For the year ended March 31,2025 Amount (INR)	For the year ended March 31,2024 Amount (INR)	PAYMENTS	For the year ended March 31,2025 Amount (INR)
	Opening Balance(01.04.2024)			Payments	
2	Cash in Hand	2			
7,752	Cash at Bank	9,968		Program related Expenses	
1,008	Term Deposit - 1	1,066	6,471	Expenses on Welfare on Orphan Children	788
0	Term Deposit - 2	0	11,036	Add : Paid in the year & o/s as an 31.03.2024	0
				Less: Outstanding as on 31.3.2025	0
	Receipts during the year				788
			13,082	Traning	9,440
				Add : Paid in the year & o/s as an 31.03.2024	1,043
				Less : Provision 31.03.2025	1,234
					9,249
				Add : TDS against Consultancy on 31.03.2024	42
				Less : TDS against Consultancy on 31.03.2025	100
			4,257	Monitor, Mentor, Reporting & Evaluation	9,191
				Workshops	4,405
					500
			306	Marketing Expenses	47
			909	Program Development	1,494
				ID Screening & Assessments	0
				Healthcare	5
				Educational Program	1,667
			614	Consultant Expenses	298
				Other Admin Expenses	
	From Shareholders		42,353	Salaries and Allowances	49,875
	(As Share Capital)			Add : Provision 31.03.2024	4,116
				Less : Provision 31.03.2025	6,398
					47,593
				Add : Tds deducted against Salary on 31.03.2024	337
				Less : Tds deducted against Salary on 31.03.2025	317
77,198	Grant Amount Received	61,766	3,050	Office Rent	47,613
				Add : Tds on 31.03.2024	3,614
				Less : Tds on 31.03.2025	111
250	Interest Received on Grant Funds (Saving Account)	206	455	Communication	3,675
					599
58	Interest Received on FDR -1	65	1,097	Office Utilities	565
				Add : Tds on 31.03.2024	2
0	Interest Received on FDR -2	0		Less : TDS against hiring & maintainance on 31.03.25	8
					559
0	Interest Received from Salvee	0			
			30	Auditor,s & Consultant Remuneration	0
				Add : Paid in the year & o/s as an 31.03.2024	0
				Less : Provision 31.03.2025	0
					0
				Add : Tds on 31.03.2024	0
				Less : Tds on 31.03.2025	0
0	Receipts against Advance from Sankalp	0	189	Printing & Stionary	10
1,124	Donation Received	8,067	70,103	Health Insurance	0
				Short & Excess	3
				Other office Expenses	0
				Add : Paid in the year & o/s as an 31.03.2024	0
			3,481	Local Travel	388



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Miracle Foundation India
(Incorporated as a Not for Profit Company under the Companies Act)

NOTE - A
SHARE CAPITAL

(Amount Rs in Thousand)

Particulars	As at 31.03.25	As at 31.03.24
AUTHORISED		
50,000 Equity Shares of Rs. 10 each	500	500
Total	500	500
ISSUED , SUBSCRIBED AND PAID UP		
50,000 Equity Shares of Rs. 10 each fully paid up	500	500
Total	500	500

(a) Shares held by Holding company and its Nominees

(Amount Rs in Thousand)

Particulars	No. of Shares		Amount	
	As at 31 March 2025	As at 31 March 2024	As at 31 March 2025	As at 31 March 2024
The Miracle Foundation USA - Holding Company	49,950	49,950	500	500
Indrajit Ranjan Sarker - Nominee of the The Miracle Foundation USA	50	50	1	1
	50,000	50,000	500	500

(b) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period




Particulars	As at 31 March 2025	As at 31 March 2024
Number of shares outstanding at the beginning of the year	50000	50000
Number of shares issued during the year	0	0
Number of shares outstanding at the end of the year	50000	50000

NOTE - B
RESERVE AND SURPLUS

(Amount Rs in Thousand)

Particulars	As at 31.03.24	During the Year		As at 31.03.25
		Addition	Deduction	
Surplus	0	0	0	0
Previous Year	0	0	0	0




NOTE - C
ASSET FUND (Contra with Fixed Assets)

Particulars	(Amount Rs in Thousand)	
	As At 31.03.25	As At 31.03.24
Opening Balance	1,945	2,132
Add:		
Assets purchased during the year	996	346
	2,941	2,478
Less:		
Depreciation for the year	669	533
Net Value of assets lost	2,272	1,945

NOTE - D
TRADE PAYABLE

Particulars	(Amount Rs in Thousand)	
	As At 31.03.25	As At 31.03.24
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises	469	225
(ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	313	819
	782	1,043

Amount due to micro and small enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the Company.

The disclosures relating to micro and small enterprises is as below:

Particulars	(Amount Rs in Thousand)	
	As At 31.03.25	As At 31.03.24
The principal amount remaining unpaid to any supplier at the end of each accounting year;	469	225
The interest due thereon remaining unpaid to any supplier at the end of each accounting year;	0	0
The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	0	0
The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	0	0
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	0	0
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 Micro, Small and Medium Enterprises Development Act, 2006	0	0

Trade Payable Ageing Schedule

Particulars	(Amount Rs in Thousand)						
	Outstanding for following periods from due date of payment						Total
	Unbilled	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
As at March 31, 2025							
Micro, Small and Medium Enterprises	0	0	469	0	0	0	469
Others	0	0	313	0	0	0	313
Total	0	0	782	0	0	0	782
As at March 31, 2024							
Micro, Small and Medium Enterprises	0	0	225	0	0	0	225
Others	0	0	819	0	0	0	819
Total	0	0	1,043	0	0	0	1,043

NOTE - E
OTHER CURRENT LIABILITIES

Particulars	(Amount Rs in Thousand)	
	As At 31.03.25	As At 31.03.24
TDS Payable on Professional	100	42
TDS Payable on Salary	317	337
TDS Payable on Rent	51	111
TDS Payable on Contractor	8	1
TDS Payable on Rent on Machinery	0	1
Provision for Employee PF Contribution	243	182
Provision for Employee PF Contribution	243	182
Provision For Gratuity	5,897	3,665
Gayathri R	0	0
G. Neets	0	0
S.K. Anandhalaxmi	0	0
The Omega Travels	0	0
Others	452	0
Salary Payable	10	85
PT Payable	4	2
	7,326	4,608

NOTE - F
UNSPENT GRANT

Particulars	(Amount Rs in Thousand)	
	As At 31.03.25	As At 31.03.24
Unspent Grant- Opening	5,350	4,079
Donation received from India	8,067	1,124
Grant amount received from TMF	61,766	77,198
Interest amount on Grant Fund	277	315
Less: Amount utilised to meet:		
-Capital Expenditure	996	367
-Revenue Expenditure	73,698	76,998
	765	5,350



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NOTE - G

CASH AND CASH EQUIVALENTS

(Amount Rs in Thousand)

Particulars	As At 31.03.25	As At 31.03.24
Cash & Bank Balances		
in Cash	2	2
Balance with Scheduled Bank		
-HDFC Bank	7,160	4,298
-SBI Bank	660	5,670
Term deposit -1		
-HDFC Bank	1,130	1,066
Total	8,952	11,036



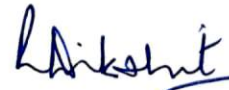

NOTE - H

OTHER CURRENT ASSETS

(Amount Rs in Thousand)

Particulars	As At 31.03.25	As At 31.03.24
TDS on FDR	131	119
TDS on FDR -1	32	36
TDS on FDR -2	35	35
Prepaid Health Insurance	5	4
Prepaid expenses	0	0
Advance to Partners		
Advance- Hindu Mahila Mandiram	0	0
Advance- Mukta (PMS)	0	0
Advance- MF (Ashakiran)	73	73
Advance- Jeevodaya	0	0
Advance- Dksha (Cornerstone)	0	0
Advance- Aarambh	-8	-8
Advance- SP (Shel Pimpalgaon)	0	0
Advance- Marialaya (CBT)	0	0
Advance- VHAT (Anwasha)	0	0
Advance- Touch (New Life)	0	0
Advance- SEDT (Dreamland)	0	0
Advance- Anbarasi	0	0
Advance- Bhaje	0	0
Advance- Rukmabai (RF)	0	0
Advance- Leher	0	0
Advance- Deepak Foundation	0	0
Advance- Chennai office	0	0
Advance- Other	32	38
Advance- Pune Office	0	0
Advance- Staff Travel	113	168
Advance- Patna Office	0	0
Advance- Staff Advance	0	0
Advance- Gujarat Office	0	0
Total	411	465



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NOTE - J
OTHER INCOME

(Amount Rs in Thousand)

Particulars	As At 31.03.25	As At 31.03.24
Bank Interest on Grant Funds	206	250
Interest on Term Deposit -1	72	65
Interest on Term Deposit -2	0	0
Total	277	315

NOTE - K
PROGRAMME RELATED EXPENSES

(Amount Rs in Thousand)

Particulars	As At 31.03.25	As At 31.03.24
Expenses on welfare of Orphan children		
-Contributed Support	788	6,471
-Training/ Training System Strengthenin	9,440	12,722
-Healthcare	5	0
-Educational Program	1,667	0
ID Screening & Assessments	0	0
Monitor, Mentor, Reporting & Evaluation	4,405	4,257
Program Development	1,494	909
Salaries and Allowances	42,996	36,803
Travel Expenses	154	2,893
Communication	500	330
Office Rent	992	604
-Workshops	81	0
Printing & Stationery	9	0
Consultant Fees	247	403
<u>Capital Expenditure met out Grant from TMF, USA</u>		
Furniture & Fixtures	0	0
Computer Accessories	907	86
Office Equipment	0	0
Total	63,686	65,479



NOTE - L
MARKETING & FUND RAISING RELATED EXPENSES

(Amount Rs in Thousand)

Particulars			As At 31.03.25	As At 31.03.24
	Gross Amount	From Program	Net Amount	
Marketing	47	0	47	306
Salaries and Allowances	763	0	763	162
Travel Expenses	40	0	40	333
Printing & Stationery	0	0	0	0
Communication	21	0	21	21
Workshops	0	0	0	0
Consultant Fee	0	0	0	0
<u>Capital Expenditure met out Grant from TMF, USA</u>				
Furniture & Fixtures	0	0	0	0
Computer Accessories	0	0	0	0
Office Equipment	0	0	0	0
Total	871	0	871	822



Rakesh
Sadhu
Chauhan
Chauhan

NOTE - M
OTHER EXPENSES

(Amount Rs in Thousand)

Particulars			As At 31.03.25	As At 31.03.24
			Net Amount	
Salaries and Allowances	6,116	0	6,116	6,347
<u>Other Admin Expenses :</u>				
Office Rent	2,623	0	2,623	2,500
Communication	78	0	78	104
Workshop	419	0	419	0
Office Utilities	565	0	565	1,097
Auditor's Remuneration :				
- Audit Fees	0	0	0	0
- Taxation matters	0	0	0	0
- Other matters	0	0	0	30
Professional & Other Fee	51	0	51	211
Printing & Stationery	1	0	1	189
Other office Expenses	0	0	0	49
Travel Expenses	194	0	194	255
Short & Excess	3	0	3	0
<u>Capital Expenditure met out Grant from TMF, USA</u>				
Furniture & Fixtures	0	0	0	0
Computer Accessories	89	0	89	281
Office Equipment	0	0	0	0
Total	10,138	0	10,138	11,064

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Note: I

FIXED ASSETS (created out of Grant) AT COST, LESS DEPRECIATION

(Amount Rs in Thousand)

S.No	Particulars	Gross Block as on 01.04.2024	Addition during the Year	Deletion during the Year	Total Cost as at 31.03.2025	Depreciation as on 01.04.2024	Depreciation for the year	Deletion during the Year	Total Depreciation at 31.03.2025	WDV as at 31.03.2025	WDV as at 31.03.2024
1	Computer, Printer and Accessories	3,292	872	0	4,164	2,464	482	0	2,946	1,217	828
2	Furniture & Fixtures	1,299	22	0	1,322	420	119	0	538	783	880
3	Office Equipments	1,025	102	0	1,127	788	68	0	855	272	237
	TOTAL	5,616	996	0	6,612	3,671	669	0	4,340	2,272	1,945
	PREVIOUS YEAR	5,448	367	199	5,616	3,316	533	178	3,671	1,945	2,132



Winkent
Edward

Drum

Cham