Aayushi

UMMEED CHILD DEVELOPMENT CENTER
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Ground Floor, Mantri Pride, N.M. Joshi Marg, Lower Parel, Mumbai 400011.

ummeed child development center

To,
The Secretary to the Government of India
Ministry of Home Affairs
FCRA Wing / Foreigners Division
"NDCC-II Building'
JaiSingh Road, off Parliament Street
New Delhi - 110 001

Declaration

I hereby declare that the above particulars furnished by me are true and correct.

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Place: MUMBAI

Date: 26th December 2025

Signature of the Chief Functionary

JRAtwal

Juthika Atwal

UMMEED CHILD DEVELOPMENT CENTER ★ MUMBAI

UMMEED CHILD DEVELOPMENT CENTER			
Receipt and Payment Account for the period 1st April 2024 to 31st March 2025			
CASH & BANK BALANCE AS ON 01.04.2024			
- FC designated bank account	819,564.07		
- FC Utilisation bank account(s)	940,463.33		
- Fixed desposit with Bank	48,699,240.49		
- Cash and Cash Equivalent			
Cash	1,232.00	50,460,499.89	50,460,499.89
ADD : RECEIPTS			
Donation & Grants Received		25,788,494.00	
Interest inclusive of accured interest		789,915.00	26,578,409.00
			77,038,908.89
LESS : PAYMENTS			
Expense on activities	30,436,840.06		
Admin cost	2,731,207.45		
Capital Expenditure	196,033.70	33,364,081.21	33,364,081.21
			43,674,827.68
CASH, BANK & DEPOSITS BALANCES AS ON 31.03.2025			
AMOUNT REPRESENTED BY :			
- FC designated bank account	17,162.53		
- FC Utilisation bank account(s)	959,539.15	976,701.68	
- Fixed desposits	42,695,594.00	42,695,594.00	
'FD Interest Income receivable			
- Cash and Cash Equivalent			
Cash	2,532.00	2,532.00	
			43,674,827.68

For SLM & CO LLP
Chartered Accountants
Firm Regn No: W-100030

SLM & CO LLP * FRN: W-100030 * CA

Sanjay Makhija
Partner
Membership No: 042150
Date: 23rd December 2025
Place : Mumbai

For And On Behalf Of The Board Of Directors UMMEED CHILD DEVELOPMENT CENTER

Ashish Karamchandani
Director
DIN:01894569
Date: 23rd December 2025
Place : Mumbai

Juthika Atwal
Chief Operatiing Officer

UMMEED CHILD DEVELOPMENT CENTER * MUMBAI

UMMEED CHILD DEVELOPMENT CENTER

Balance Sheet as at 31st March 2025

Particulars	Notes	As at March 31,2025 Rupees
EQUITY AND LIABILITIES		
Shareholders' Funds		
Reserves and surplus	3	5,87,27,980
Current liabilities		
Trade payables		
Total Outstanding Dues of Micro and Small Enterprises;and		
Total Outstanding Dues of Creditors Other than Micro and Small Enterprises	6	24,092
Other current liabilities	4	1,35,992
TOTAL		**5,88,88,064**
ASSETS		
Non-current assets		
Property Plant and Equipment and Intangible Assets		
Property Plant and Equipment	7	26,76,034
Intangible assets	7	-
Long-term loans and advances	5	18,01,883
Current assets		
Cash and bank balances	8	4,36,74,828
Short-term loans and advances	5	5,54,994
Other Current assets	9	1,01,80,326
TOTAL		**5,88,88,064**
See accompanying notes forming part of the Financial Statements	**1 to 13**	

Auditor's Report
Signed in terms of separate report of even date
SLM & CO LLP
Chartered Accountants
Firm Regn No: W-100030

SLM & CO LLP * FRN: W-100030 *

Sanjay Makhija
Partner
Membership No: 042150
Date: 23rd December 2025
Place: Mumbai

For And On Behalf Of The Board Of Directors
UMMEED CHILD DEVELOPMENT CENTER

Ashish Karamchandani
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DIN:01894569
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Juthika Atwal
Chief Operating Officer

UMMEED CHILD DEVELOPMENT CENTER * MUMBAI

UMMEED CHILD DEVELOPMENT CENTER

Statement of Income & Expenditure for the year ended 31st March 2025

Particulars	Notes	Year Ended March 31,2025 Rupees
INCOME		
Contributions and Grants	10	3,37,79,154.00
Other Income	11	37,45,835.00
TOTAL		**3,75,24,989.00**
EXPENSES		
Expense on activities	12	3,04,59,601.12
Administrative expenses	13	29,47,705.35
Depreciation and amortisation expense	7	-
TOTAL		**3,34,07,306.47**
Surplus Before Exceptional And Extraordinary Items		41,17,682.53
Exceptional items		-
Surplus Before Extraordinary Items		41,17,682.53
Extraordinary items		-
Net Surplus before Taxes		**41,17,682.53**
Less : Income Tax expenses		
Current Tax		-
Taxes of earlier years		-
Deferred Taxes		-
Surplus for the year from operations		**41,17,682.53**
See accompanying notes forming part of the Financial	**1 to 13**	

Auditor's Report
Signed in terms of separate report of even date.
SLM & CO LLP
Chartered Accountants
Firm Regn No: W-100030

For And On Behalf Of The Board Of Directors
UMMEED CHILD DEVELOPMENT CENTER

SLM & CO LLP * FRN : W-100030 * CA

Sanjay Makhija
Partner
Membership No: 042150
Date: 23rd December 2025
Place: Mumbai

Ashish Karamchandani
Director
DIN:01894569
Date: 23rd December 2025
Place: Mumbai

Juthika Atwal
Chief Operating Officer

UMMEED CHILD DEVELOPMENT CENTER * MUMBAI

UMMEED CHILD DEVELOPMENT CENTER
Notes forming part of the Financial Statements for the year ending 31 March 2025

1 Nature of Operations

The Company is registered u/s 8 of the Companies Act, 2013 for providing specialised care for underprivileged children with developmental disablities.

1.1 The financial statements have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on accrual basis in compliance with all material aspects of the Accounting Standards (AS) notified by the Companies Accounting Standard Rules, 2006 (as amended) and the provisions of the Companies Act, 2013. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

2 Summary of Significant Accounting Policies :

2.1 Accounting policy

The financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"). These financial statements are prepared on an accrual basis under the historical cost convention. The financial statements are prepared in Indian Rupees. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous period

The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

These financial statements have been prepared on a going concern basis. Management is of the view that the assets and liabilities have been recorded on the basis that the Company will be able to realise its assets and discharge its liabilities in the normal course of business.

Current/ Non-Current classification of assets and liabilities

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current – non current classification of assets and liabilities.

2.2 Use of Estimates

The preparation of financial statements requires the management to make estimates and assumptions that affect the reported amounts of assets & liabilities, the disclosure of contingent assets and liabilities on the date of the financial statements and reported amounts of revenues and expenses during the year reported. Actual results could differ from these estimates.

2.3 Fixed Assets

Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.Items of fixed asset held for disposal are stated at lower of the net book value and net realisable value and are shown under other current assets.

2.4 Depreciation

Depreciation on fixed assets is provided on the SLM over the remaining useful life of the assets estimated by the management. The management estimates the useful life for the different categories of fixed assets as follows :

Assets	Estimated Useful Life
Office Equipments	5 years
Furniture other than chairs	5 years
Chairs	3 years
Computers & Printer	3 years
Clinic Premises	25 Years
Servers and Networks	4 Years
Books	5 years
Air conditioner	5 years

Intangible Assets: The maximum permissible life allowed by AS 26 for intangibles is 10 years. The management has estimated the life of intangibles as 4 years

2.5 Asset Fund

Fixed assets purchased out of grants received are charged off to the respective grants. These assets are capitalized and reflected under 'Additions' in the Fixed Asset register. An equal amount is transferred to the Asset Fund accounts for control purposes. Depreciation on fixed assets purchased out of grant funds is debited to the Asset Fund account. Accordingly, deletion of such fixed assets due to sale/disposal are also adjusted from the Asset Fund account.

2.6 Impairment

The carrying amounts of assets are reviewed at each balance sheet date to assess if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to the present value at interest rate specific to the asset and in case where the specific rate is not available at the weighted average cost of capital which is adjusted for country risk/currency risk.

2.7 Investments

Investments that are readily realisable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments.

2.8 Revenue recognition policy

Restricted grant funds are recognised as income to the extent grant conditions are met and the amount is utilised during the financial year. Unutilised grant funds are reflected under "Current Liabilities" in the Balance Sheet as "Grants received in advance - restricted funds". Unrestricted grants and donations are recognised as income in the year of receipt. Grants with firm commitment but not received are recognised as receivable under Current Assets.

2.9 Retirement and other employee benefits

Retirement benefits in the form of Provident Fund, a defined contribution scheme, as well as Gratuity Fund contributions are charged to the Statement of Income and Expenditure of the year in which the contributions to the respective funds are due. There are no other obligations other than the contribution payable to the respective authorities.

UMMEED CHILD DEVELOPMENT CENTER MUMBAI

SLM & CO LLP FRN: W-100030

UMMEED CHILD DEVELOPMENT CENTER
Notes forming part of the Financial Statements for the year ending 31 March 2025

2.10 Foreign Currency Transactions:

Conversion

Foreign currency monetary items are reported using the closing rates as on March 31, 2023. Non monetary items which are carried in terms of historical costs denominated in a foreign currency are reported using the exchange rate at the date of transaction.

Exchange Difference

It was observed that foreign currency transactions have been accounted in accordance with AS-11 issued by the ICAI. Transactions arising in foreign currency during the year are converted at bank rates as per bank advice received during the year. In the absence of bank intimation, and for transactions outstanding as on the year end date, the bank rate prevailing on that date is taken.

2.11 Taxes On Income

The Company has been registered as a Not-For-Profit company under the provisions of the Companies Act, 2013. By virtue of the license granted to the Center by the Central Government of India under section 8 of the Act, the word "PRIVATE LIMITED" has not been used as a part of its name. The income of the Center is exempt from Income Tax under the provisions of section 11 of the Income Tax Act, 1961. Hence the applicability of Accounting Standard (AS-22) Accounting for Taxes is not applicable.

2.12 Segment Reporting Policies

Segment Policies:

The Company is registered u/s 8 of the Companies Act, 2013 for providing specialised care for children with developmental disablities. The activities of the Company are primarily concentrated in one geographical location. As such, there is no separate reportable segment as per accounting standard 17 on segment reporting.

2.13 Earnings Per Share:

The Center has been registered as a Not-For-Profit company under the provisions of the Companies Act, 2013. By virtue of the license granted to the Center by the Central Government of India under section 8 of the Act, the word "PRIVATE LIMITED" has not been used as a part of its name. The income of the Center is exempt from Income Tax under the provisions of section 11 of the Income Tax Act, 1961. Hence disclosure requirements for EPS are not applicable to the Company.

2.14 Provisions

A provision is recognised when an enterprise has a present obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

2.15 Operating Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating leases. Operating lease payments are recognized as an expense in the Statement of Income and Expenditure on straight line method basis over the lease term.

2.16 Cash and Cash Equivalents

Cash and cash equivalents in the cash flow statement comprise cash at bank in current/ savings accounts as well as fixed deposits with maturity period of less than three months and cash in hand.

Auditor's Report
Signed in terms of separate report of even date.
SLM & CO LLP

SLM & CO LLP FRN: W-100030

Sanjay Makhija
Partner
Membership No: 042150
Date: 23rd December 2025
Place: Mumbai

For And On Behalf Of The Board Of Directors UMMEED CHILD DEVELOPMENT CENTER

Ashish Karamchandani
Director
DIN:01894569
Date: 23rd December 2025
Place : Mumbai

Juthika Atwal
Chief Operating Officer

UMMEED CHILD DEVELOPMENT CENTER MUMBAI

UMMEED CHILD DEVELOPMENT CENTER

Notes to financial statements for the year ended 31 March 2025

3	**Reserves and Surplus**	**March 31, 2025**
	1.Surplus:	
	Surplus/ (deficit) in the statement of Income and Expenditure	
	Opening balance	4,26,64,503.71
	Surplus for the year	41,17,682.53
	Add/(Less): Appropriations(if any)	-
	Net surplus in the statement of Income and Expenditure	**4,67,82,186.24**
	2.Fixed Assets Fund	
	At the beginning of the Accounting Period	1,83,059.00
	Additions during the year	
	Less: Utilisation during the year	1,83,059.00
	At the end of the Accounting period	-
	3.GMCD Contingency Reserve	
	At the beginning of the Accounting Period	1,36,780.50
	Additions during the year	-
	Less: Utilisation during the year	-
	At the end of the Accounting period	**1,36,780.50**
	4.Premises Fund	
	At the beginning of the Accounting Period	25,58,992.00
	Additions during the year	
	Less: Utilisation during the year	1,56,730.00
	At the end of the Accounting period	**24,02,262.00**
	5.Self Sustenance Fund	
	At the beginning of the Accounting Period	94,06,752.92
	Additions during the year	-
	At the end of the Accounting period	**94,06,752.92**
	Total	**5,87,27,981.66**

4	**Other liabilities**	**March 31, 2025** **Rupees**
	Current	
	Statutory dues	1,35,992.00
	Grant received in advance- restricted funds	-
	Provision for expenses	-
	Total	**1,35,992.00**

5	**Loans and Advances**	**March 31, 2025** **Rupees**
	Short term	
	Advances recoverable in cash or in kind	4,757.00
	Prepaid expenses	5,50,236.94
	Total	**5,54,993.94**
	Long term	
	(Unsecured Considered good)	
	Income Tax (Net of provisions)	18,01,882.87
	Total	**18,01,882.87**

UMMEED CHILD DEVELOPMENT CENTER MUMBAI

SLM & CO LLP * FRN : W-100030 *

UMMEED CHILD DEVELOPMENT CENTER

Notes to financial statements for the year ended 31 March 2025

6. Trade Payables - Ageing and other details (All Divisions) for the year ended 31.3.2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	24,092.00	-	-	-	24,092.00
(iii) Disputed dues - MSME					
(iv) Disputed dues - Others					

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SLM & CO LLP ★ FRN: W-100030

UMMEED CHILD DEVELOPMENT CENTER

Notes to financial statements for the year ended 31 March 2025

7. Fixed Assets

Particulars	As on April 1, 2024	Additions to Assets	Depreciate for the year	Sale of Asset	As on March 31, 2025
Clinic Premises	25,58,993		1,36,454	-	24,22,539.00
Servers and networks	-		-		-
Furniture & Fixtures	-		-		-
Computers & Printer	2,60,797	1,38,259	1,93,654	-	2,05,402.00
Air conditioner	-		-		-
Office Equipments :	-	57,774	9,681		48,093.00
Bailey testing kite	-				-
Total	**28,19,790**	**1,96,033**	**3,39,789**		**26,76,034.00**
Less: Depreciation on Fixed Assets Fund & Premises Fund transferred to Fund Account			3,39,789		
Depreciation for the year FY 2024-25					

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UMMEED CHILD DEVELOPMENT CENTER
Notes to financial statements for the year ended 31 March 2025

8	**Cash and bank balances**	**March 31, 2025 Rupees**
	Cash and cash equivalents	
	(i)Cash in Hand	2,532.00
	(ii)Balances with banks:	
	– In Savings accounts	9,76,701.68
	– In Deposit accounts	4,26,95,594.00
	Other bank balances	
	– Deposits with original maturity period more than 3 months *	-
	Total	**4,36,74,827.68**

9	**Other Assets**	**March 31, 2025 Rupees**
	Current	
	Interest accrued on Fixed deposits.	92,47,330.93
	Grant recievable	9,32,995.00
	Total	**1,01,80,325.93**

UMMEED CHILD DEVELOPMENT CENTER MUMBAI

SLM & CO LLP CA FRN : W-100030

UMMEED CHILD DEVELOPMENT CENTER
Notes to financial statements for the year ended 31 March 2025

10	**Contributions and Grants**	**March 31, 2025 Rupees**
	Donations received	-
	Grants received	3,37,79,154.00
		3,37,79,154.00

11	**Other income**	**March 31, 2025 Rupees**
	Interest income on	
	- Bank deposits and savings account (Net)	37,45,835.00
	Total	**37,45,835.00**

12	**Expenses on activities**	**March 31, 2025**
		Rupees
	Staff salaries	2,13,20,155.00
	Professional & Consultancy fees	35,85,235.00
	Gratuity	12,12,126.73
	Travel & conveyance expense	7,22,836.80
	Other Miscellaneous expenses	1,64,955.01
	Membership and Subscription	2,93,485.58
	Meetings, events & conference expenses	20,86,702.00
	Project Material/Utility Expense	7,61,332.00
	Website AMC & charges	26,500.00
	Software license & renewal fees	75,284.00
	Translation expenses	88,653.00
	Electricity Charges & communication expenses	1,22,336.00
	Total	**3,04,59,601.12**

13	**Administrative expenses**	**March 31, 2025**
		Rupees
	Professional fees & Consultancy fees	5,29,125.00
	Staff salaries	18,17,222.00
	Gratuity	1,15,267.27
	Travel expenses including conveyance	98,508.00
	Other Miscellaneous expenses	1,99,193.18
	Software license & renewal fees	1,88,389.90
	Total	**29,47,705.35**

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