The Nabha Foundation
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		1,91,973	3,50,651
(b)	Restricted Funds		64,315	64,315
			2,56,288	4,14,966
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		-	-
(d)	Short-term provisions		-	-
			-	-
	Total		2,56,288	4,14,966
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	4	-	-
(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 (specify nature)		-	-
			-	-
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	5	2,56,288	4,14,966
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets		-	-
			2,56,288	4,14,966
	Total		2,56,288	4,14,966
	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 of even date in form 10B attached.

For A.K.Nair & Co
Chartered Accountants
FRN: 011075N

A.K. NAIR & CO. New Delhi Chartered Accountants

Ashish Aggarwal
Partner
M.No. 514308

For The Nabha Foundation

The Nabha Foundation New Delhi

Authorized Representative

For The Nabha Foundation

Trustee

Trustee

Place: New Delhi
Date: 24/12/2025

UDIN:- 25514308VOWUCE5050

The Nabha Foundation
Income and Expenditure for the year ended 2024-25

(Amount in Rs.)

	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income**							
(a)	Donations and Grants	6			-	-	20,99,729	20,99,729
(b)	Fees from Rendering of Services							
(c)	Sale of Goods							
II	Other Income	7	11,226		11,226	-	1,46,187	1,46,187
III	**Total Income (I+II)**		11,226	-	11,226	-	22,45,916	22,45,916
IV	**Expenses:**							
(a)	Material consumed/distributed		-	-	-	-	-	-
(b)	Donations/contributions paid		-	-	-	-	-	-
(c)	Employee benefits expense		-	-	-	-	-	-
(d)	Depreciation and amortization expense		-	-	-	-	-	-
(d)	Finance Costs		-	-	-	-	-	-
(d)	Other expenses	8	461	-	461	8,99,777	-	8,99,777
(d)	Charitable Expenses	9	1,69,443	-	1,69,443	7,84,093	22,45,916	30,30,009
	Total expenses		1,69,904	-	1,69,904	16,83,870	22,45,916	39,29,786
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		-1,58,678	-	-1,58,678	-16,83,870	0	-16,83,870
VI	Exceptional items (specify nature & provide note/delete if none)				-		-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		-1,58,678	-	-1,58,678	-16,83,870	0	-16,83,870
VIII	Extraordinary Items (specify nature & provide note/delete if none)				-		-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		-1,58,678	-	-1,58,678	-16,83,870	0	-16,83,870
	Appropriations Transfer to funds, e.g., Building fund **Transfer from funds** **Balance tansferred to General Fund**							
	The accompanying notes are an integral part of the financial statements							

As per our report of even date in form 10B attached.

For A.K.Nair & Co
Chartered Accountants
FRN: 011075N

Ashish Aggarwal
Partner
M.No. 514308

A.K. NAIR & CO. New Delhi Chartered Accountants

Place: New Delhi
Date: 24/12/2025

UDIN:- 25514308VOWUCE5050

For The Nabha Foundation

The Nabha Foundation New Delhi

Authorized Representative

For The Nabha Foundation

Trustee

Trustee

The Nabha Foundation
Receipt and Payment for the year ended 2024-25

(Amount in Rs.)

	Particulars	31 March 2025	31 March 2024
I	**Receipts**		
1	**Opening Balance**		
	Bank Balance	4,14,966	32,99,924
	Cash Balance	-	-
		4,14,966	32,99,924
2	**Receipts**		
	Grant / Donation Receipt	-	-
	Bank Interest	11,226	1,46,187
		11,226	1,46,187
	Total (1+2)	**4,26,192**	**34,46,111**
II	**Payments**		
1	**Direct Program Payments**		
	Livelihood, Women Empowerment & Rural Development Program	-	4,93,496
	Education	1,69,443	25,36,513
	Other Expenses	461	1,136
		1,69,904	30,31,145
2	**Closing Balance**		
	Bank Balance	2,56,288	4,14,966
	Cash Balance	-	-
		2,56,288	4,14,966
	Total (1+2)	**4,26,192**	**34,46,111**

As per our report of even date in form 10B attached.

For A.K.Nair & Co
Chartered Accountants
FRN: 011075N

A.K. NAIR & CO. New Delhi Chartered Accountants

Ashish Aggarwal
Partner
M.No. 514308

For The Nabha Foundation

The Nabha Foundation New Delhi

Authorized Representative

For The Nabha Foundation
Trustee

Trustee

Place: New Delhi
Date: 24/12/2025

UDIN: - 25514308UOWUCE5050

The Nabha Foundation

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

Note - 1 Brief abount the entity

The Nabha Foundation has been established in response to a felt need for a holistic pattern of development in Punjab. It seeks to bring together multiple stakeholders, the state and union governments, national and international development agencies, academic and research institutions and above all, the people on the ground, to engage in a creative dynamic of action. The Foundation seeks to bring together multiple stakeholders to engage in sustainable programs that focus on environmental, health, economic profitability, and social equity and establish Nabha and similar geographies as models for mid-sized towns in India.

Note - 2 Significant Accounting Policies

A. Method of Accounting

i. The accounts have been prepared on cash basis and historical cost convention.

ii. Grants received for a specific purpose, are recognized as income to full extent in the year of receipt.

iii. Grants made to program partners are accounted for as expenditure in the year of disbursement.

iv. Common expenses on program administration are allocated to various programs on a pro-rata basis.

B. Fixed Assets and Depreciation

i. Fixed Assets are recorded at cost of acquisition including taxes, duties, freight and other incidental expenses related to acquisition and installation.

ii. Depreciation on Fixed Assets is provided on written down value (WDV) method. Assets costing up to ₹10,000 individually maybe depreciated @100% in the year of purchase.

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		-	-	-
2	General Funds	3,50,651	11,226	(1,69,904)	1,91,973
3	Designated Funds				-
(B)	Restricted Funds	64,315	-	-	64,315
		4,14,966	11,226	(1,69,904)	2,56,288
Previous Year (PY)		20,98,836	22,45,916	(39,29,786)	4,14,966

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

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

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS				
	Vehicles	Computers & Peripherals	Furniture & Fixtures	Office equipment	Total
Gross Block					
At 1 April 2023		1,64,660		17,899	1,82,559
Additions					-
Deductions/Adjustments		(1,64,660)		(17,899)	(1,82,559)
At 31 March 2024	-	-	-	-	-
At 1 April 2024	-	-	-	-	-
Additions					-
Deductions/Adjustments	-	-	-	-	-
At 31 March 2025	-	-	-	-	-
Depreciation/Adjustments					
At 1 April 2023					
Additions					-
Deductions/Adjustments					
At 31 March 2024	-	-	-	-	-
At 1 April 2024					
Additions					-
Deductions/Adjustments					
At 31 March 2025	-	-	-	-	-
Net Block					
At 31 March 2024	-	-	-	-	-
At 31 March 2025	-	-	-	-	-

(Amount in Rs.)

Particulars /Assets	INTANGIBLE ASSETS				
	Computer Software	Copyrights/patents	Liscense and franchise	Others (specify nature)	Total
Gross Block					
At 1 April 2023	7,16,082				7,16,082
Additions					-
Deductions/Adjustments	(7,16,082)				(7,16,082)
At 31 March 2024	-	-	-	-	-
At 1 April 2024					
Additions					
Deductions/Adjustments					
At 31 March 2025					
Amortization/Adjustment					
At 1 April 2023					
Additions					
Deductions/Adjustments					
At 31 March 2024					
At 1 April 2024					
Additions					
Deductions/Adjustments					
At 31 March 2025					
Net Block					
At 31 March 2024					
At 31 March 2025					

A.K. NAIR & CO. Chartered Accountants New Delhi

The Nabha Foundation New Delhi

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

			31 March 2025	31 March 2024
5	**Cash and Bank Balances**			
A	**Cash and cash equivalents**			
(a)	On Saving Accounts		2,56,288	4,14,966
(b)	Cash credit account (Debit balance)		-	-
(c)	**Fixed Deposits**			
	Deposits with original maturity of less than three months		-	-
(d)	Cheques, drafts on hand		-	-
(e)	Cash on hand			
	Total	**(I)**	2,56,288	4,14,966
B	**Other bank balances**			
(a)	Bank Deposits		-	
(i)	Earmarked Bank Deposits		-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date			
(iii)	Margin money or deposits under lien		-	-
(iv)	Others (specify nature)		-	-
	Total other bank balances	**(II)**	-	-
	Total Cash and bank balances	**(I+II)**	**2,56,288**	**4,14,966**
6	**Donation & Grants**		**31 March 2025**	**31 March 2024**
(a)	FCRA Donation in Cash (Restricted)		-	20,99,729
(b)	FCRA Donation in Cash (Unresctricted)		-	-
			-	**20,99,729**
7	**Other income**		**31 March 2025**	**31 March 2024**
(a)	Saving Bank Interest (FCRA)		11,226	1,46,187
(b)	Fixed Deposit Interest			
	Total other income		**11,226**	**1,46,187**
8	**Other Expenses**		**31 March 2025**	**31 March 2024**
(a)	Bank Charges		461	1,136
(b)	Expenses Written Off		-	8,98,641
			461	**8,99,777**
9	**Charitable Expenses**		**31 March 2025**	**31 March 2024**
(a)	Education		1,69,443	25,36,513
(b)	Livelihood, Women Empowerment & Rural Development Program		-	4,93,496
			1,69,443	**30,30,009**

A.K. NAIR & CO. New Delhi Chartered Accountants

The Nabha Foundation New Delhi