CORD (CHINMAYA ORGANISATION FOR RURAL DEVELOPMENT)
FCRA 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		44,11,69,135	42,66,59,706
(b)	Restricted Funds		-	-
			44,11,69,135	42,66,59,706
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	4	4,54,000	3,39,000
(c)	Other current liabilities		-	-
(d)	Short-term provisions		4,54,000	3,39,000
			44,16,23,135	**42,69,98,706**
	Total			
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		9,86,05,516	9,60,84,834
(ii)	Intangible assets		20,178	20,178
(iii)	Capital work in progress			
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	6	62,19,265	59,32,181
(c)	Long Term Loans and Advances	7	1,30,968	1,30,968
(d)	Other non-current assets (specify nature)		10,49,75,927	10,21,68,161
2	**Current assets**		-	-
(a)	Current investments			
(b)	Inventories	8	9,74,229	9,46,674
(c)	Receivables	9	33,55,75,714	32,37,90,557
(d)	Cash and bank balances	6	-	-
(e)	Short Term Loans and Advances	10	97,265	93,315
(f)	Other current assets		33,66,47,208	32,48,30,546
			44,16,23,135	**42,69,98,706**
	Total			
	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

For A.K. NAIR & CO.
Chartered Accountants
FRN : 011075N

Ashish Aggarwal
Partner
M.No. 514308

Place : New Delhi
Date : 31/12/2025

UDIN : 25514308ANMHZO5586

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

For CORD

For CORD
Trustee

TRUSTEE

CORD (CHINMAYA ORGANISATION FOR RURAL DEVELOPMENT)
Income and Expenditure for the year ended 31ST March, 2025

(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		2,95,61,821		2,95,61,821	1,67,60,249		1,67,60,249
(b)	Fees from Rendering of Services				-			-
(c)	Sale of Goods				-			-
II	**Other Income**	11	2,17,45,952		2,17,45,952	2,41,14,569		2,41,14,569
III	**Total Income (I+II)**		5,13,07,773	-	5,13,07,773	4,08,74,817	-	4,08,74,817
IV	**Expenses:**							
(a)	Material consumed/distributed				-			-
(b)	Donations/contributions paid				-			-
(c)	Employee benefits expense	12	1,70,82,822		1,70,82,822	1,50,63,515		1,50,63,515
(d)	Depreciation and amortization expense				-			-
(e)	Finance costs				-			-
(f)	Other expenses	13	29,86,541		29,86,541	93,00,016		93,00,016
(g)	Religion/charitable expenses		1,78,39,019		1,78,39,019	96,09,361		96,09,361
(h)	Other Expenses (specify nature)				-			-
	Total expenses		3,79,08,382	-	3,79,08,382	3,39,72,892	-	3,39,72,892
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		1,33,99,391	-	1,33,99,391	69,01,926	-	69,01,926
VI	Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		1,33,99,391	-	1,33,99,391	69,01,926	-	69,01,926
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		1,33,99,391	-	1,33,99,391	69,01,926	-	69,01,926
	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

For A.K. NAIR & CO.
Chartered Accountants
FRN : 011075N

A.K NAIR & CO. New Delhi Chartered Accountants

Ashish Aggarwal
Partner
M.No. 514308

Place : New Delhi
Date : 31/12/2025

UDIN : 25514308ANMHZO5586

For CORD

For CORD
Trustee

TRUSTEE

CORD (CHINMAYA ORGANISATION FOR RURAL DEVELOPMENT)
Reciept and payment Account

	As At 31.03.2025 [Rs.]	As At 31.03.2024 [Rs.]
Opening Balance		
- Bank	57,25,877	2,33,05,265
- Cash	13,639	25,516
- Advances or Recoverable	9,94,557	13,19,475
- Fixed Deposit	31,51,47,239	16,61,82,246
- Bonds	-	11,38,66,012
	32,18,81,312	**30,46,98,515**
RECEIPT		
Donation Received	2,95,61,821	1,67,60,249
Corpus Fund	11,10,038	60,98,052
Interest From Investment	2,41,28,270	93,94,559
Bank Interest	-	3,31,375
Interest From Bonds	5,21,484	2,48,84,988
	5,53,21,613	**5,74,69,223**
	37,72,02,925	**36,21,67,738**
PAYMENT		
Capital Expenditure	25,50,683	1,11,17,734
Project Expenses incurred for the objective of trust	3,48,61,485	2,31,08,559
Administrative Expenses	28,94,397	60,60,133
	4,03,06,565	**4,02,86,426**
- Bank	1,12,28,652	57,25,877
- Cash	28,235	13,639
- Advances or Recoverable	13,20,645	9,94,557
- Fixed Deposits	32,43,18,827	31,51,47,239
- Bonds	-	-
	33,68,96,359	**32,18,81,312**
	37,72,02,924	**36,21,67,738**

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 : 31/12/2025

UDIN : 25514308ANMHZO5586

For CORD

For CORD
Trustee

TRUSTEES

CORD (CHINMAYA ORGANISATION FOR RURAL DEVELOPMENT)
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief abount the entity

CHINMAYA ORGANISATION FOR RURAL DEVELOPMENT (CORD) ("the Trust"), was incorporated in India on December 12th, 2003. The overall objectives of the Trust is to aid establish, construct, acquire, run hospitals, child welfare centers, orphanages, dharmashalas, and widows welfare centers and also to take up and implement the schemes for the welfare of all persons, irrespective of caste, creed, color, nationality etc. and to run, open, fund, establish, construct, acquire, and aid research institutions and laboratories of knowledge eradication of poverty and the dissemination of for the advancement for the knowledge among the public at

Note - 2 Significant Accounting Policies

i) The financial statements have been prepared under the historical cost convention on a **cash basis of accounting**, except for **interest income**, which is recognized on an **accrual basis**.

ii) Donations, grants, and other receipts are recognized as income when actually received. **Interest income** is recognized on an **accrual basis**, when it becomes due, irrespective of actual receipt

iii) Expenditure is accounted for when payments are made. Liabilities and expenses payable are not recognized until actually paid.

iv) Fixed assets are stated at cost, including all expenses incidental to acquisition. **No depreciation is charged** on fixed assets.

v) Investments are stated at cost.

vi) **Cash and cash equivalents** include cash on hand, balances with banks, and **fixed deposits** held with banks that are readily encashable.

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	28,96,36,395	11,10,038	-	29,07,46,433
2	General Funds	13,70,23,311	5,13,07,773	(3,79,08,382)	15,04,22,702
3	Designated Funds				-
(B)	Restricted Funds				-
		42,66,59,706	5,24,17,811	(3,79,08,382)	44,11,69,135
Previous Year (PY)		41,36,59,728	4,69,72,869	(3,39,72,892)	42,66,59,706

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

For CORD

Trustee

CORD (CHINMAYA ORGANISATION FOR RURAL DEVELOPMENT)
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

4	Other current liabilities	31 March 2025	31 March 2024
(a)	Current maturities of finance lease obligations	-	-
(b)	Interest accrued but not due on borrowings	-	-
(c)	Interest accrued and due on borrowings	-	-
(d)	Income received in advance	-	-
(e)	Unearned revenue	-	-
(f)	Goods and Service tax payable	-	-
(g)	TDS payable	-	-
(h)	Other payables (specify nature)	4,54,000	3,39,000
	Total Other current liabilities	**4,54,000**	**3,39,000**

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

For CORD

Trustee

CORD (CHINMAYA ORGANISATION FOR RURAL DEVELOPMENT)
Notes forming part of the Financial Statements for the year ended 31st March, 2025

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

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS								
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Computers	Books	Total
Gross Block									
At 1 April 2023	50,00,000	6,61,49,225	26,92,345	23,07,432	38,24,659	46,68,642	2,98,620	26,177	8,49,67,100
Additions	68,24,684	37,00,803	-	44,600	5,47,647	-	-	-	1,11,17,734
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 1 April 2024	1,18,24,684	6,98,50,028	26,92,345	23,52,032	43,72,306	46,68,642	2,98,620	26,177	9,60,84,834
Additions	3,58,977	8,80,469	10,45,107	85,400	1,68,730	12,000	-	-	25,50,683
Deductions/Adjustments	-	-	-	(30,000)	-	-	-	-	(30,000)
At 31 March 2025	**1,21,83,661**	**7,07,30,497**	**37,37,452**	**24,07,432**	**45,41,036**	**46,80,642**	**2,98,620**	**26,177**	**9,86,05,516**
At 31 March 2024	**1,18,24,684**	**6,98,50,028**	**26,92,345**	**23,52,032**	**43,72,306**	**46,68,642**	**2,98,620**	**26,177**	**9,60,84,834**
Depreciation/Adjustments									
At 1 April 2023									
Additions									
Deductions/Adjustments									
At 1 April 2024									
Additions									
Deductions/Adjustments									
At 31 March 2025									
At 31 March 2024									
Net Block									
At 31 March 2024	1,18,24,684	6,98,50,028	26,92,345	23,52,032	43,72,306	46,68,642	2,98,620	26,177	9,60,84,834
At 31 March 2025	**1,21,83,661**	**7,07,30,497**	**37,37,452**	**24,07,432**	**45,41,036**	**46,80,642**	**2,98,620**	**26,177**	9,86,05,516

(Amount in Rs.)

Particulars /Assets	INTANGIBLE ASSETS					
	Goodwill	Computer Software	Copyrights/patents	Liscense and franchise	Others (specify nature)	Total
Gross Block						
At 1 April 2023		20,178				20,178
Additions		-				-
Deductions/Adjustments		-				-
At 1 April 2024		20,178				20,178
Additions		-				-
Deductions/Adjustments		-				-
At 31 March 2025		**20,178**				**20,178**
At 31 March 2024		**20,178**				**20,178**
Amortization/Adjustment						
At 1 April 2023						
Additions						
Deductions/Adjustments						
At 1 April 2024						
Additions						
Deductions/Adjustments						
At 31 March 2025						
At 31 March 2024						
Net Block						
At 31 March 2024		20,178				20,178
At 31 March 2025		**20,178**				20,178

* Property, plant & equipments are reclassified as per the new format.

A.K NAIR & CO. Chartered Accountants New Delhi

For CORD

Trustee

CORD (CHINMAYA ORGANISATION FOR RURAL DEVELOPMENT)
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

			Long Term		Short Term	
6	Loans and advances		31 March 2025	31 March 2024	31 March 2025	31 March 2024
A	(Secured)					
(a)	Capital advances					
(i)	Considered good					
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
			-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	-	-	-	-
			-	-	-	-
(c)	Other loans and advances (specify nature)					
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable		-	-	-	-
(iii)	VAT credit receivable					
(iv)	Service tax credit receivable					
(v)	GST input credit receivable					
(v)	Security Deposits					
(vi)	Balance with government authorities					
	Total (a)+(b) (A)	(b)	-	-	-	-
			-	-	-	-

			Long Term		Short Term	
B	Loans and advances		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	(Unsecured)					
(a)	Capital advances					
(i)	Considered good					
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
			-	-	-	-
(b)	Loans advances to partners or relative of partners	(a)	-	-	-	-
			-	-	-	-
(c)	Other loans and advances (specify nature)					
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable		-	-	-	-
(iii)	VAT credit receivable					
(iv)	Service tax credit receivable					
(v)	GST input credit receivable					
(v)	Security Deposits					
(vi)	Balance with government authorities					
	Total (a)+(b) (B)	(b)	62,19,265	59,32,181		
			62,19,265	59,32,181	-	-
	Total (A + B)		62,19,265	59,32,181	-	-
			62,19,265	59,32,181	-	-

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

For CORD
Trustee

CORD (CHINMAYA ORGANISATION FOR RURAL DEVELOPMENT)

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

7	**Other non-current assets**			
			31 March 2025	31 March 2024
(a)	Security Deposits		1,30,968	1,30,968
(b)	Prepaid expenses		-	-
(c)	Others (Specify nature)		-	-
	Total other non-current other assets		1,30,968	1,30,968
8	**Receivables**			
			31 March 2025	31 March 2024
(a)	Donations/grants receivable		-	-
(b)	Others (specify nature)		9,74,229	9,46,674
			9,74,229	9,46,674
	Outstanding for a period exceeding 6 months from the date they are due for receipt			
(a)	Secured Considered good		-	-
(b)	Unsecured Considered good		-	-
(c)	Doubtful		-	-
	Less: Provision for doubtful receivables		-	-
			-	-
	Total		**9,74,229**	**9,46,674**
9	**Cash and Bank Balances**			
A	**Cash and cash equivalents**		31 March 2025	31 March 2024
(a)	On current accounts		1,12,28,652	57,25,877
(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		28,235	13,639
	Total	(I)	1,12,56,887	57,39,516
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		32,43,18,827	31,80,51,041
(iii)	Margin money or deposits under lien		-	-
(iv)	Others (specify nature)		-	-
	Total other bank balances	(II)	32,43,18,827	31,80,51,041
	Total Cash and bank balances	(I+II)	**33,55,75,714**	**32,37,90,557**
10	**Other current assets**			
			31 March 2025	31 March 2024
(a)	Provident Fund		13,894	18,194
(b)	Prepaid Insurance		83,371	75,121
	Total		**97,265**	**93,315**

A.K NAIR & CO. New Delhi Chartered Accountants

For CORD

Trustee

CORD (CHINMAYA ORGANISATION FOR RURAL DEVELOPMENT)
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

11	**Other income**	31 March 2025	31 March 2024
(a)	Interest income	-	-
(i)	Interest On FDR	2,12,24,468	1,22,98,361
(ii)	Interest On Savings Accounts	5,21,484	3,31,375
(iii)	Interest on Bond		1,14,84,833
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income (Please specify)	-	-
	Total other income	**2,17,45,952**	**2,41,14,569**

12	**Employee benefits expense**		
	(Including contract labour)	31 March 2025	31 March 2024
(a)	Salaries, wages, bonus and other allowances	1,64,99,813	1,46,71,688
(b)	Contribution to provident and other funds	4,30,723	2,66,597
(c)	Gratuity expenses	-	-
(d)	Staff welfare expenses	1,52,286	1,25,230
	Total Employee benefits expense	**1,70,82,822**	**1,50,63,515**

13	**Other Expenses**		
		31 March 2025	31 March 2024
(i)	Accounting Charges	51,000	18,000
(ii)	Advertisement	-	13,041
(iii)	Audit Fees	-	29,500
(iv)	Assets Writeoff	30,000	-
(v)	Bad Debts Written Off	-	42,10,250
(vi)	Bank Charges	43,526	24,887
(vii)	Campus Maintenance	7,45,939	1,71,339
(viii)	Cooking Gas	45,427	56,225
(ix)	Consultancy Expenses	1,35,000	-
(x)	Dakshina to Acharyas	-	10,000
(xi)	Electricity, Water & Generator Expenses	3,25,526	2,69,815
(xii)	Functions & Campaign	8,500	17,760
(xiii)	Miscellaneous Expenses	41,976	32,074
(xiv)	Monitoring and Evaluation	53,100	29,500
(xv)	News Papers & Periodicals	5,610	5,480
(xvi)	Non-recurring Expense	-	3,480
(xvii)	Office Expenses	16,775	58,931
(xviii)	Postage & Courier Expense	1,652	71
(xix)	Printing & Stationery	42,514	21,116
(xx)	Property Tax	56,970	55,158
(xxi)	Pantry Expenses	1,032	-
(xxii)	Repair & Maintenance	11,68,231	41,34,150
(xxiii)	Rent	39,600	-
(xxiv)	Software Maintenance A/c	4,850	18,806
(xxv)	Telephone & Internet Expenses	56,213	36,824
(xxvi)	Utility and Contingencies	-	33,158
(xxvii)	Vehicle Insurance	1,13,100	50,451
	Total	**29,86,541**	**93,00,016**

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

For CORD

Trustee