

Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

To the Trustees of
LANGUAGE AND LEARNING FOUNDATION

1. This Report is issued, in accordance with the terms of our engagement with **Language and Learning Foundation** (the 'Trust') Registration no. under the FCRA 231661798.
2. We have audited the accompanying special purpose financial statements of the Trust which comprise the Balance Sheet as at 31 March 2026, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2026, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Trust pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and notes in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Trust complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.



Auditor's Responsibility

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.
7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Trust's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in notes to these Foreign Contribution Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Trust, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements and Annexure.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31st March 2026 are prepared, in all material respects, in accordance with the basis of accounting described in note to these Foreign Contribution Financial Statements.

Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of



financial statements for Trust for the purpose of submission with Form 10B of the Income Tax Rules, 1962.

11. The report is addressed to and provided to the Trustees of the Trust solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing..

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E



CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426

Place: New Delhi
Date: 21.08.2026
UDIN: 26057426IDAZZY3256

Balance Sheet as at 31st March 2026

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	Sources of Funds			
1	NPO Funds	3		
(a)	General Fund		6,94,28,274	4,38,11,758
(b)	Asset Fund		90,86,058	72,89,230
(c)	Corpus Fund		1,05,82,605	1,05,82,605
(d)	Project Fund		92,90,81,035	35,86,43,589
			1,01,81,77,972	42,03,27,182
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)	Other current liabilities	4	88,57,451	45,30,256
(c)	Short-term provisions		-	-
			88,57,451	45,30,256
	Total		1,02,70,35,423	42,48,57,438
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		90,86,058	72,89,230
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	6	21,33,12,193	1,23,74,401
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets	7	13,07,500	13,00,000
			22,37,05,751	2,09,63,631
2	Current assets			
(a)	Current investments	8	45,17,44,556	23,61,31,641
(b)	Inventories		-	-
(c)	Grant Receivables	9	29,41,959	-
(d)	Cash and bank balances	10	33,11,49,123	15,70,57,675
(e)	Short Term Loans and Advances	11	61,07,561	26,86,847
(f)	Other current assets	12	1,13,86,473	80,17,644
			80,33,29,672	40,38,93,807
	Total		1,02,70,35,423	42,48,57,438

Brief about the Entity & Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements.

1&2

For & on behalf :

S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 26057426IDAZZY3256
Place: New Delhi
Date: 21.08.2026



For & on behalf :

Language and Learning Foundation

Dr. Dhirvir Jhingran
Managing Trustee

Dr. Uddalak Datta
Trustee

Meeta Sharma
Director Finance



Income and Expenditure for the year ended on 31st March 26

(Amount in INR)

Particulars		Note	31 March 2026	31 March 2025
I	Income			
(a)	Donations and Grants	13	95,69,09,606	41,59,15,345
(b)	Other Income	14	3,51,44,117	2,50,33,669
II	Total		99,20,53,723	44,09,49,014
III	Expenses:			
(a)	Expenditure on Objects of Organization-Projects Expe	16	33,16,59,186	28,13,53,853
(b)	Other Admin Expenditures	17	3,32,23,940	2,46,99,090
(c)	Employee Benefits Expense-Admin Expenses	18	3,11,16,636	2,24,70,497
(d)	Depreciation and amortization expense	19	32,84,516	28,56,500
	Less: Depreciation transferred to Assets Fund		32,84,516	28,56,500
			-	-
	Total		39,59,99,762	32,85,23,440
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		59,60,53,961	11,24,25,574
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		59,60,53,961	11,24,25,574
VII	Extraordinary Items		-	-
VIII	Excess of Income over Expenditure for the year (VII-VIII)		59,60,53,961	11,24,25,574
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		57,04,37,446	9,42,42,539
	Balance transferred to General Fund:		2,56,16,515	1,81,83,035

Brief about the Entity & Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements

1&2

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 26057426IDAZZY3256

Place: New Delhi
Date: 21.08.2026



For & on behalf :
Language and Learning Foundation

Dr. Dhivir Jhingran
Managing Trustee

Dr. Uddalak Datta
Trustee

Meeta Sharma
Director Finance



Language and Learning Foundation
1st Floor, B-Block, 8, Balaji Estate, Guru Ravidas Marg, Kalkaji, New Delhi 110019

Receipts & Payment Account For The Year Ended 31st March 2026

(Amount in INR)

Particulars	Note	31 March 2026	31 March 2025
Opening Balance :			
Cash and Bank		6,53,17,924	3,29,52,851
Fixed Deposits		34,02,45,793	26,41,00,000
		40,55,63,717	29,70,52,851
RECEIPTS			
Donation & Grants	20	95,39,67,647	41,59,15,345
Other Receipts	15	3,17,75,232	2,43,79,983
Increase in Current Liabilities		43,27,251	-
Decrease in Current Assets		-	-
Total (A)		1,39,56,33,847	73,73,48,179
PAYMENT			
Expenditure on Objects of Organization-Projects Expenses	16	33,16,59,186	28,13,53,853
Other Admin Expenditures	17	3,32,23,940	2,46,99,090
Employee Benefits Expense-Admin Expenses	18	3,11,16,636	2,24,70,497
Decrease in Current Liabilities		-	4,13,711
Increase in Current Assets		34,28,213	28,47,311
Closing Balance :			
Cash and Bank		10,65,78,978	6,53,17,924
Fixed Deposits		88,96,26,894	34,02,45,793
Total		1,39,56,33,847	73,73,48,179

Brief about the Entity & Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements

1&2

For & on behalf :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

For & on behalf :
Language and Learning Foundation

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 26057426IDAZZY3256

Place: New Delhi
Date: 21.08.2026



Dr. Dhirvir Jhingran
Managing Trustee

Dr. Uddalak Datta
Trustee

Meeta Sharma
Director Finance



Language and Learning Foundation
1st Floor, B-Block, 8, Balaji Estate, Guru Ravidas Marg, Kalkaji, New Delhi 110019
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in INR)

3 Fund Details	31 March 2026	31 March 2025
3.a General Fund		
Opening balance	4,38,11,758	2,56,28,722
Add: Transferred from Income and Expenditure Account	2,56,16,516	1,81,83,036
Add: Transferred from Project Fund	-	-
	6,94,28,274	4,38,11,758
3.b Assets Funds		
Opening balance	72,89,230	41,25,464
Add: Assets Purchased During The Year	50,81,344	60,45,466
Less: Deletion During The Year	-	25,200
Less: Depreciation During The Year	32,84,516	28,56,500
	90,86,058	72,89,230
3.c Corpus Fund		
Opening Balance	1,05,82,605	1,05,82,605
Add:- Amount Received During the Year	-	-
Less: Expenses out of Corpus Fund	-	-
	1,05,82,605	1,05,82,605
3.d Project Fund		
Opening balance	35,86,43,589	26,44,01,050
Add: Transferred from Income and Expenditure Account	57,04,37,446	9,42,42,539
Less: Transferred to General Fund	-	-
	92,90,81,035	35,86,43,589
4 Other current liabilities	31 March 2026	31 March 2025
(a) Expenses Payable	76,79,542	38,56,814
(b) Staff Welfare Fund	-	84,753
(c) TDS payable	3,85,900	19,548
(d) EPF Payable	-	-
(d) Staff Imprest Payable	7,74,348	5,69,141
(e) Professional Tax Jharkhand	14,879	-
(f) Labour Welfare Fund Haryana	2,782	-
Total	88,57,451	45,30,256
6 Investments - Non Current	31 March 2026	31 March 2025
(a) Fixed Deposits with Bank for a period of more than 12 Months	21,33,12,193	1,23,74,401
Total	21,33,12,193	1,23,74,401
7 Other non-current assets	31 March 2026	31 March 2025
(a) Security Deposits	13,07,500	13,00,000
(b) Prepaid expenses	-	-
Total	13,07,500	13,00,000
8 Current Investments	31 March 2026	31 March 2025
(a) Fixed Deposits with Bank for a period of more than 3 Months upto 12 Months	45,17,44,556	23,61,31,641
Total	45,17,44,556	23,61,31,641



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		(Amount in INR)	
9	Grant Receivable	31 March 2026	31 March 2025
	Donations/grants receivable		
(a)	Fidelity Asia Pacific Foundation	8,88,460	-
(b)	Busara Center for Behavioral Economics, Inc	20,53,499	-
	Total	29,41,959	-
10	Cash and Bank Balances	31 March 2026	31 March 2025
A	Cash and cash equivalents		
(a)	Cash in Hand	-	-
(b)	Cash at Bank	10,65,78,978	6,53,17,924
(c)	Fixed Deposits		
	Deposits with maturity of upto three months	22,45,70,145	9,17,39,751
	Total	33,11,49,123	15,70,57,675
11	Short Term Loans and advances	31 March 2026	31 March 2025
(a)	Capital advances		
(b)	Prepaid expenses		-
(a)	Balance with government authorities (TDS Receivable)	54,68,380	23,97,187
(b)	Staff Advances	-	39,843
(c)	Vendor Advance	3,22,811	2,49,817
(d)	Other Advances	3,16,370	-
	Total	61,07,561	26,86,847
	Sub-classification:		
	Secured, considered good;	61,07,561	26,86,847
	Unsecured, considered good;	-	-
	Doubtful	-	-
	Total	61,07,561	26,86,847
12	Other current assets	31 March 2026	31 March 2025
(a)	Interest accrued on Bank Deposits	1,13,86,473	80,17,644
	Total	1,13,86,473	80,17,644
13	Donations and Grants	31 March 2026	31 March 2025
(a)	Donation	-	11,57,490
(b)	Grants		
	Fidelity Asia Pacific Foundation	28,53,076	-
	Vibha Foundation	53,64,614	72,16,498
	Gates Foundation	7,42,39,599	8,35,97,110
	B 2 S Ooutcomes Partnership India Ltd.	8,40,07,462	6,89,38,612
	Standard Chartered Bank	-	1,26,63,528
	Prevail Funds	6,16,02,470	5,10,52,700
	RUBIS	-	-
	DAFgiving 360 (Donor Advised Charitable Giving, Inc)-Schwab Charitable ECHIDNA	6,71,27,446	3,30,93,349
	Founder Pledge	51,75,29,600	-
	Maitri Foundation	2,36,97,245	1,64,34,000
	Ripple Work	5,10,16,596	12,48,00,061
	Dovetail	2,62,42,001	1,69,61,997
	Busara Center for Behavioral Economics, Inc	83,59,466	-
	Brink Foundation CIC	1,07,92,600	-
	Cartier Philanthropy	2,25,66,389	-
	India Literacy Project	15,11,042	-
	Total	95,69,09,606	41,59,15,345



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(Amount in INR)			
		31 March 2026	31 March 2025
14 Other income			
(a) Interest income			
(i) Interest from Saving Banks		44,31,474	29,56,489
(ii) Interest from Fixed Deposits		3,07,12,587	2,20,22,288
(iii) Interest on TDS Refund		-	26,092
(b) Credit Balance Written Back		56	3,600
(c) Misc. Income		-	25,200
Total		3,51,44,117	2,50,33,669
15 Other Receipts			
(a) Interest income		3,17,75,232	2,43,54,783
(b) Misc. Income		-	25,200
Total		3,17,75,232	2,43,79,983
16 Projects Expenses			
Project Expenditures (Annex-1)		32,65,77,842	27,53,08,387
Non Recurring Expenses(Annex-2)		50,81,344	60,45,466
Total		33,16,59,186	28,13,53,853
17 Other Admin Expenditures (Annex-3)			
Other Admin Expenditures		3,32,23,940	2,46,99,090
Total		3,32,23,940	2,46,99,090
18 Employee Benefits Expense-Admin Expenses			
Salary and Wages & Remuneration		3,08,62,790	2,24,05,857
Staff welfare		2,53,846	64,640
Total		3,11,16,636	2,24,70,497
19 Depreciation and amortization expense			
Depreciation		32,84,516	28,56,500
Total		32,84,516	28,56,500
20 Donations and Grants			
(a) Donation		-	11,57,490
(b) Grants			
Fidelity Asia Pacific Foundation		19,64,616	-
Vibha Foundation		53,64,614	72,16,498
Gates Foundation		7,42,39,599	8,35,97,110
B 2 S Ooutcomes Partnership India Ltd.		8,40,07,462	6,89,38,612
Standard Chartered Bank		-	1,26,63,528
Prevail Funds		6,16,02,470	5,10,52,700
RUBIS		-	-
DAFgiving 360 (Donor Advised Charitable Giving, Inc)-Schwab Charitable ECHIDNA		6,71,27,446	3,30,93,349
Founder Pledge		51,75,29,600	-
The Maitri Trust		2,36,97,245	1,64,34,000
Ripplework Inc.		5,10,16,596	12,48,00,061
Dovetail Impact Foundation		2,62,42,001	1,69,61,997
Busara Center for Behavioral Economics, Inc		63,05,967	-
Brink Foundation CIC		1,07,92,600	-
Cartier Philanthropy		2,25,66,389	-
India Literacy Project		15,11,042	-
Total		95,39,67,647	41,59,15,345



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(Amount in INR)

Annexure-1: Project Expenditures	31 March 2026	31 March 2025
General Funds	44,28,569	13,31,004
Gates Foundation	6,05,85,675	7,41,52,275
Fidelity Asia Pacific Foundation	26,30,688	46,09,070
Founders Pledge_Bhadohi & Balod	3,09,17,835	3,10,71,673
B2S_HR & UP	6,60,40,054	5,57,77,549
Maitri Foundation	2,04,81,838	1,43,51,764
Prevail Fund	4,05,58,855	4,59,82,071
Ripplework Grant	4,51,18,806	1,59,66,869
DAFgiving 360 (Donor Advised Charitable Giving, Inc)-Schwab Charitable ECHIDNA	2,47,60,205	1,51,58,604
Standard Chartered Bank	-	1,08,20,558
Vibha Inc	55,09,781	56,83,790
Vibha Teacher Recognition Program	95,605	4,03,160
RUBIS	-	-
Busara Center for Behavioral Economics, Inc	75,91,690	-
Brink Foundation CIC	19,08,785	-
India Literacy Project (ILP)	12,08,176	-
Dovetail Impact Foundation	1,47,41,280	-
Total	32,65,77,842	27,53,08,387

Annexure-2: None Recuring Expenses	31 March 2026	31 March 2025
General Funds	8,92,675	15,25,524
Gate Foundation	1,61,864	10,54,758
Founders Pledge_Bhadohi, Balod & Extn.	23,08,136	6,53,210
B2S_HR & UP	4,46,278	2,37,220
Maitri Foundation	1,34,100	11,10,080
Prevail Fund	2,31,026	8,53,300
Ripplework Grant	7,23,100	4,44,860
DAFgiving 360 (Donor Advised Charitable Giving, Inc)-Schwab Charitable ECHIDNA	65,903	1,66,514
Vibha Inc.	-	-
Standard Chartered Bank	-	-
Busara Center for Behavioral Economics, Inc	7,000	-
India Literacy Project (ILP)	1,11,262	-
Total	50,81,344	60,45,466

Annexure-3: Admin Expenses Expenses	31 March 2026	31 March 2025
AMC Charges	3,10,394	1,18,494
Audit Fees	2,86,918	8,42,162
Bank Charges	1,43,702	1,19,760
Brokerage and Commision Charges	-	2,82,500
Consumable	6,28,956	3,20,283
Debit Balance Written off	2,560	79
EDLI & Admin Charges of EPF	2,49,223	97,091
Electricity & Water Charges	15,04,199	11,21,766
Field Implementation	17,28,003	2,96,186
Internship Fee	30,000	83,726
Local Conveyance	1,23,355	37,108
Misc Finance Charges	5,773	1,378
Office Rent	80,34,992	74,20,244
Postage & Courier	1,69,294	38,890
Printing & Stationery	6,16,259	7,08,869
Professional Fee & Consultancy	55,15,483	43,12,758
Promotions & Outreach	56,000	4,08,821
Repair & Maint. Office & Computers	19,34,057	27,21,618
Office maintenance and Support Services	6,26,521	1,87,500
Staff Recruitment Expenses	27,10,408	5,25,454
Freight charges	2,91,644	-
TDS Return & Other Filling Charges	1,14,460	82,410
Telephone, Internet & Communication Expenses	2,72,319	23,105
Translation & Content Development	46,395	54,328
Travel, Food & Accomodation Expenses	27,86,501	37,02,243
Foreign Travel, Food & Accomodation Expenses	30,67,852	1,62,981
Web and IT, Software Expenses	17,18,769	2,32,726
Registration, Subscriptions & Licenses Fee	2,33,392	7,83,031
Board Meeting Expenses	-	-
Social Responsibility	16,511	13,579
Total	3,32,23,940	2,46,99,090



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Foreign Projects
5. Fixed Assets

Particulars	Gross Block				Depreciation				Net Block	
	As at 01-Apr-25	Additions		As at 31-Mar-26	% of Dep.	Up to 31-Mar-26	During the year		Up to 31-Mar-26	As at 31-Mar-26
		Before 30th Sept'25	After 30th Sept'25				Additions	Deletions		
Computer, Software & Peripherals	98,16,750	8,09,268	29,85,175	1,36,11,193	40%	50,77,477	28,10,394	-	78,87,871	57,23,322
Furniture & Fixtures	11,66,250	2,13,108	4,09,775	17,89,133	10%	1,93,152	1,39,099	-	3,32,251	14,56,882
Office Equipments	18,39,130	70,704	5,17,778	24,27,612	15%	3,98,003	2,65,623	-	6,63,626	17,63,986
Projector	3,14,990	-	75,536	3,90,526	40%	1,79,258	69,400	-	2,48,658	1,41,868
Total	1,31,37,120	10,93,080	39,88,264	1,82,18,464		58,47,890	32,84,516	-	91,32,406	90,86,058
										72,89,230



Neel Sharma

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LANGUAGE AND LEARNING FOUNDATION
1st Floor, B-Block, 8, Balaji Estate, Guru Ravidas Marg, Kalkaji, New
Delhi 110019

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF
FOREIGN FUNDS ACCOUNTS FOR THE YEAR ENDED ON
31st MARCH 2026.

1. SIGNIFICANT ACCOUNTING POLICIES

a. **Background:** Language and Learning Foundation was promoted as a public charitable trust by way of executing a deed of declaration of public charitable trust executed on 26.02.2015.

The main activities of the trust shall focus towards improving education and learning, as per the activities defined in the trust deed.

b. **Basis of Accounting:** The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.

c. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

i) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.

ii) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet

iii) No revaluation of fixed assets was made during the year



- d. **Depreciation:** Depreciation on depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Furniture & Fixture	10%
Computer, Laptop, Software & Peripherals	40%
Office Equipments	15%
Projectors	40%

- e. **Investments:** - Investment represents the ideal funds invested in the Fixed Deposit for the time being. Investment has shown on the value as on last date of the reporting period and accruals on the same has been shown separately under the Schedule "Non-Current Assets & Current Assets".
- f. **Restricted Project Grant:** - Restricted project grants are recognised as income based on the grant funds received during the year together with any grant receivable at the reporting date in respect of eligible expenditure incurred against the approved project budget, in accordance with the terms of the respective grant agreements and donor approval letters.
- g. **Grant / Contribution Receivable:-** Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets in the Balance Sheet.
- h. **Project Fund:** - The unutilized portion of the project grants are disclosed as part of Program Balances, for utilization as per the funders direction while sanctioning the grant. These balances were disclosed under the head Project Fund in the Balance Sheet.



Neel Sharma

- i. **Income taxes:** Trust is registered under Section 12A of the Income tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of Trust is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.

2. **NOTES TO ACCOUNTS**

- a. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
- b. **Pending Legal Case/Contingent Liabilities:** There are no legal cases pending or initiated during the year either by any individual or organization against Language and Learning Foundation.
- c. **The Organization is registered under:**
- a) The organisation is registered under Section 12A of the Income-tax Act, 1961, vide Registration No. CIT(E)/2015-16/DEL-LR24716-20102015/6640 dated 20.10.2016. The organisation has also obtained the renewal of its registration under the provisions of Section 12A within the prescribed due date vide Registration No. AABTL2369Q25DL01, which is valid up to 31.03.2031. The organisation has filed its Income-tax Return for Assessment Year 2024-25 within the prescribed due date.
- b) The organisation is registered under Section 80G of the Income-tax Act, 1961, vide Registration No. CIT(E)/2015-16/DEL-LE26364-20102015/7704 dated 20.10.2016. The organisation has also obtained the renewal of its registration under the provisions of Section 80G within the prescribed due date vide Registration No. AABTL2369Q25DL02, which is valid up to 31.03.2031. The organisation has filed its Income-tax Return for Assessment Year 2024-25 within the prescribed due date.



- c) The organisation is registered under the Foreign Contribution (Regulation) Act, 2010 (FCRA) vide Registration No. 231661798 dated 01.10.2018. The registration was renewed on 23.02.2024 and is valid up to 31.03.2029. The organisation is authorised by the Ministry of Home Affairs, Government of India, to receive foreign contributions.
- d) PAN of the Organization is AABTL2369Q.
- e) TAN of the organization is DELL06309C.
- f) GST registration No. of LLF is 07AABTL2369Q1Z0.
- g) CSR-1 No. of the Organisation is CSR00001229.
- h) NGO Darpan No. of the Organisation is DL/2018/0185306.
- i) EPF Registration No of the Organisation is DSNHP2059011000.
- j) ESI Registration No. of the Organisation is 20001853410001099.
- k) LWF Registration No of the Organisation is PSA/REG/GGN/LI-Ggn-VI/0370643.

For & on Behalf :

S.SAHOO & CO.
CHARTERED ACCOUNTANTS



[CA. Dr. SUBHAJIT SAHOO,
FCA]
PARTNER

For & on behalf:

LANGUAGE AND LEARNING FOUNDATION

Dr. Dhirvir
Jhingran
Managing Trustee

Dr. Uddalak
Datta
Trustee

Meeta
Sharma
Director Finance

Date : 21.08.2026

Place : New Delhi

UDIN: **26057426IDAZZY3256**

