GOWTHAMA & COMPANY
CHARTERED ACCOUNTANTS

23/57, 41st Cross, East End 'C' Main Road,
9th Block, Jayanagar, Bangalore -560 069.
Ph : 26636042, 26656194
Telephone : 26636042, 26656194

NAME AND ADDRESS	**CHILDS RIGHTS TRUST** 4606, High Point IV #45 Palace Road Bangalore- 560001
STATUS	Trust
PERMANENT ACCOUNT NUMBER	AAATT 6466 D
DYDIT (E)	WARD (EXEMPTION) - 1
UNIQUE REGISTRATION No. U/S.12A/DATE	10AC - AAATT6466DE20214/28-05-2021 10AD - AAATT6466D25BL01/29-11-2025
ASSESSMENT YEAR	2026-2027
PR. YEAR ENDED ON	31.03.2026

COMPUTATION OF INCOME

GROSS RECEIPTS	21,92,680	
Less : Amount receivable	-	21,92,680
Less:		
- Revenue Expenditures towards Object of the Trust	16,37,309	
- Capital Expenses	3,37,817	(19,75,126)
Add:		
- Outstanding expenses payable in CY	23,844	
- Outstanding expenses payable in PY	154	
- Depreciaton	-	23,998
		2,41,552
Less: Deduction u/s 11(2) - Form no. 10 Filed		-
		2,41,552
Less: Exemption U/s 11(1)(a) @ 15% of the Gross Receipts Rs. 3,28,902/- . However restricted to available Income		2,41,552
TAXABLE INCOME		**NIL**
Less: TDS		**50,014**
Refund Due		**50,014**

CHILD RIGHTS TRUST

CONSOLIDATED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

Sl. No.	Particulars	Note	31.03.2026 In Rs.	31.03.2025 In Rs.
I	**SOURCES OF FUNDS**			
1	**NPO Funds**			
	(a) Unrestricted Funds	3(a)	67,87,836.86	62,32,466.13
	(b) Restricted Funds	3(b)	1,66,57,385.56	1,19,21,883.18
			2,34,45,222.42	**1,81,54,349.31**
2	**Non-current liabilities**			
	(a) Long-term borrowings		-	-
	(b) Deferred tax liabilities (Net)		-	-
	(c) Other long-term liabilities		-	-
			-	-
3	**Current liabilities**			
	(a) Short-term borrowings		-	-
	(b) Trade payables			
	(c) Other current liabilities	4	23,844.00	154.00
	(d) Short-term provisions		-	-
			23,844.00	154.00
	Total		**2,34,69,066.42**	**1,81,54,503.31**
II	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	5	1,20,40,735.00	1,17,02,918.00
	(ii) Intangible assets		-	-
	(iii) Capital work in progress		-	-
	(iv) Intangible asset under development		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (Net)		-	-
	(d) Long Term Loans and Advances		-	-
	(e) Other non-current assets		-	-
			1,20,40,735.00	**1,17,02,918.00**
2	**Current assets**			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Trade receivables	6	-	-
	(d) Cash and Cash Equivalents	7	56,17,391.23	35,16,401.94
	(e) Short Term Loans and Advances	8	30,000.00	-
	(f) Other current assets	9	57,80,940.19	29,35,183.37
			1,14,28,331.42	**64,51,585.31**
	Total		**2,34,69,066.42**	**1,81,54,503.31**
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements	1 to 13		

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

GOWTHAMA & COMPANY CHARTERED ACCOUNTANTS Bangalore-69 FRN # 005917S

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN: 26014353TQHNLC1694

Place : Bangalore
Date : 10.08.2026

FOR CHILD RIGHTS TRUST

TRUSTEE **TRUSTEE**

CHILD RIGHTS TRUST

CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

Sl. No.	Particulars	Note	31.03.2026			31.03.2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income:**							
	(a) Contributions and Donations	10	15,33,755.00	-	15,33,755.00	16,99,494.00	-	16,99,494.00
	(b) Fees from Rendering of Services		-	-	-	-	-	-
	(c) Sale of Goods		-	-	-	-	-	-
II	**Other Income**	11	6,58,924.64		6,58,924.64	5,21,756.05		5,21,756.05
III	**Total Income (I+II)**		**21,92,679.64**	-	**21,92,679.64**	**22,21,250.05**	-	**22,21,250.05**
IV	**Expenses:**							
	(a) Material consumed/distributed		-	-	-	-	-	-
	(b) Donations/contributions paid		-	-	-	-	-	-
	(c) Employee benefits expense	12	1,68,370.00	-	1,68,370.00	4,557.00	-	4,557.00
	(d) Depreciation and amortization expense		-	-	-	-	-	-
	(e) Finance Costs		-	-	-	-	-	-
	(f) Other expenses	13	14,68,938.91	-	14,68,938.91	19,51,566.16	-	19,51,566.16
	(g) Religion/charitable expenses		-	-	-	-	-	-
	(h) Other Expenses (specify nature)		-	-	-	-	-	-
	Total expenses		**16,37,308.91**	-	**16,37,308.91**	**19,56,123.16**	-	**19,56,123.16**
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		**5,55,370.73**	-	**5,55,370.73**	**2,65,126.89**	-	**2,65,126.89**
VI	Exceptional items				-			-
	- Research Training Dissemination Fund				-		-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		**5,55,370.73**	-	**5,55,370.73**	**2,65,126.89**	-	**2,65,126.89**
VIII	Extraordinary Items				-			-
	- Funds written back		-		-	7,88,199.73		-
IX	**Surplus/(Deficit) before tax (VII-VIII)**		**5,55,370.73**	-	**5,55,370.73**	**10,53,326.62**	-	**2,65,126.89**
X	Appropriations Transfer to funds, e.g., Building fund		-					
	Transfer from funds				-			-
							-	**2,65,126.89**
	Balance transferred to General Fund		**5,55,370.73**	-	**5,55,370.73**	**10,53,326.62**	-	**2,65,126.89**
	The accompanying notes are an integral part of the financial statements	1 to 13						

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN : 26014353TQHNLC1694

Place : Bangalore
Date : 10.08.2026

GOWTHAMA & COMPANY
CHARTERED ACCOUNTANTS
Bangalore-69
FRN - 005917S

FOR CHILD RIGHTS TRUST

TRUSTEE

TRUSTEE

CHILD RIGHTS TRUST

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2026

(Amount in Rs.)

Particulars	Amount	Amount
Opening Balance		
Bank Accounts		
Bank Of India 00008 (Staff Welfare)	1,12,019.82	
Bank Of India 17517 (CIF)	23,188.53	
Bank of India 19756 (Local)	2,20,451.99	
Bank Of India 19757 (Unicef)	7,122.50	
Bank Of India 17824(EDUCO)	5,38,702.36	
Bank Of India 19235	29,645.80	
Bank Of India No. 426(FC)	25,72,777.95	
State Bank Of India6470(FC)	10,280.99	35,14,189.94
Cash-in-hand		
Cash	2,212.00	
Cash (Unicef)		2,212.00
RECEIPTS		
Corpus Fund	6,000.00	
UNICEF		-
- Grants received from UNICEF	21,57,824.00	
- Childline	46,053.00	
- Grants received from Azim Premji Foundation	59,60,000.00	
100 FCW Fund (Foundation for women & Children)	24,35,174.00	
200 ILP Fund (India Literacy Project)	3,460.66	
Educo Fund	20,36,586.32	
Indirect Incomes		
- Donation	18,03,755.00	
- Leave Dedcution	1,669.00	
- Miscellaneous Receipt	2,54,808.64	
- Interest Income (Miscellaneous)	2,04,872.07	
- Interest Income (19235)	63,323.11	
- TDS received	3,21,556.00	
- Loans and Advances	84,332.00	
- Statutory Payment	8,700.00	
- Fixed Deposit	5,00,000.00	
- Advance Received	4,21,000.00	
- Staff Benefit	5,02,004.00	**1,68,11,117.80**
TOTAL		**2,03,27,519.74**

GOWTHAMA & COMPANY
Bangalore-69
FRN # 00[illegible]17S
CHARTERED ACCOUNTANTS

PAYMENTS		
UNICEF		
- Azim Premji Foundation	7,25,893.00	
- Unicef Expensess	19,87,001.50	
100 FCW Fund Expenses (Foundation for women & Children)	19,05,702.10	
200 ILP Fund Expenses (India Literacy Project)		
- Training – Stationery & Materials (CRT–KCRO–CACL)	42,432.00	
- Training – Hall Rent & Accommodation (CRT–KCRO–CACL)	41,904.00	
- Training – Resource person amount (CRT–KCRO–CACL)	40,092.00	
- Training – Travel Expenses (CRT–KCRO–CACL)	25,576.00	
Educo Fund	27,12,322.00	
Current Liabilities		
- EPF	1,35,800.00	
- ESI	23,489.00	
- Gratuity	36,919.00	
- Staff Benefit	5,66,819.00	
- Statutory Payment	13,700.00	
Current Assets		
- TDS Receivable	1,78,991.00	
- Fixed Deposit (DBD)	32,00,000.00	
Fixed Asset	3,37,817.00	
Advances Paid	4,53,500.00	
CRT Local Expenses (2023-24)	16,14,370.21	
Admin Expenses EPF	186.00	
Bank Charges	1,197.70	
Staff Benefit	30,000.00	
TDS Payable	1,84,836.00	
Programme Advances	89,920.00	
Miscellaneous Payment	3,61,661.00	**1,47,10,128.51**
Closing Balance		
Bank Accounts		
Bank Of India 00008 (Staff Welfare)	55,291.51	
Bank of India 00130	20,58,841.70	
Bank Of India 17517 (CIF)	70,352.53	
Bank of India 19756 (Local)	3,42,091.10	
Bank Of India 19757 (Unicef)	1,78,639.00	
Bank Of India 17824(EDUCO)	1,57,978.68	
Bank Of India 19235	24,239.32	
Bank Of India No. 426(FC)	27,16,557.40	
State Bank Of India6470(FC)	10,805.99	**56,14,797.23**
Cash-in-hand		
Cash	2,594.00	
Cash (Unicef)	-	**2,594.00**
TOTAL		**2,03,27,519.74**

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

GOWTHAMA & COMPANY Bangalore-69 FRN # 005917S CHARTERED ACCOUNTANTS

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN : 26014353TQHNLL2694

Place : Bangalore
Date : 10.08.2026

FOR CHILD RIGHTS TRUST

TRUSTEE

TRUSTEE

CHILD RIGHTS TRUST

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Consolidated)

1. Brief about the Entity

Child Rights Trust (CRT) is a non-profit organization dedicated to promoting child rights perspectives among stakeholders. Founded in 2002, CRT works with vulnerable children, administrators, civil society, media, academia and policymakers to protect and promote children's rights. Recognized by the Government of Karnataka with the Karnataka State Child Welfare Award in 2008, CRT has partnered with UNICEF since 2005 and other national and international organizations.

Vision: Every Right for Every Child

Mission: Protect and promote all inherent and indivisible rights of children

Objectives:

1. Ensure children's access to benefits and services
2. Protect children's right to peaceful existence and quality of life
3. Sensitize civil society and authorities on child rights
4. Conduct research on child-related issues
5. Utilize legal processes to address children's grievances

Through research, training and capacity building, campaigns, publications, advocacy and lobbying, CRT strives to secure a healthy and safe environment for children. By working at the grassroots level and with policymakers, CRT aims to consolidate children's rightful position in society. With its partnerships with both civil society, Government and UN bodies as well as with recognitions CRT has established itself as a reputable organization in the field of child rights.

2. Significant Accounting Policies and Other Explanatory Information forming part of the Financial Statements for the year ended 31st March 2026

A Significant Accounting Policies

1 **Property, Plant and Equipment**

Property, Plant and Equipment are shown at net of Depreciation.

2 **Depreciation**

Depreciation is provided on written down value basis at the rates prescribed by the Income Tax Act, with full depreciation being provided for assets used for more than 180 days during the year and 50% of the allowable depreciation provided for assets used for less than 180 days during the year.

3 **Revenue recognition**

Donations are accounted on receipt basis.

4 **Expenses**

Expenses are accounted on payment basis.

5 **Income Tax**

The trust is registered under section 12AB of the Income Tax Act, 1961 ("the Act"). Under the provisions of the Act, the income of the trust is exempted from tax, subject to compliance of specific terms and conditions specified in the Act.

B Other Explanatory Information

1 There were no significant events occurring after the date of the Balance Sheet.

2 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

3 Paises have been rounded off to the nearest rupee and, due to rounding off, the numbers presented though the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

AMA & COMPANY
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ED ACCOUNTANTS

CHILD RIGHTS TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2026
(Consolidated)

(Amount in Rs.)

		As at 1st April 2025	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026
	NPO Funds				
3(a)	**Unrestricted Funds**				
	(i) General Fund	62,32,466.13	5,55,370.73		67,87,836.86
	Total Unrestricted Funds	**62,32,466.13**	**5,55,370.73**	**-**	**67,87,836.86**
3(b)	**Restricted Funds**				
	(i) Capital Fund	4,45,192.00			4,45,192.00
	(ii) Corpus Fund	21,500.00	6,000.00		27,500.00
	(iii) Building Corpus Fund	80,23,084.00			80,23,084.00
	(iv) UNICEF Grant	7,122.50	21,57,824.00	19,87,101.50	1,77,845.00
	(v) Child Line Fund	-22,527.24	46,053.00		23,525.76
	(vi) Foundation for Children & Women	23,62,989.51	24,35,174.00	19,05,702.10	28,92,461.41
	(vii) India Literacy Project	1,46,967.69	3,460.66	1,50,004.00	424.35
	(viii) Grants from EDUCO	5,37,554.72	20,36,586.32	27,17,310.00	-1,43,168.96
	(ix) Azim Premji Foundation	-	59,60,000.00	7,49,478.00	52,10,522.00
	(x) Research Training Dissemination Fund				
	- FY 2023-24	4,00,000.00		4,00,000.00	-
					-
	Total Restricted Funds	**1,19,21,883.18**	**1,26,45,097.98**	**79,09,595.60**	**1,66,57,385.56**
4	**Other Current Liabilities**				
	ESI Payable				**154.00**
	EPF Payable			21,344.00	
	Professional Tax payable			2,500.00	
	Total Other Current Liabilities			**23,844.00**	**154.00**
6	**Trade Receivables**				
	TLG INDIA PRIVATE LIMITED			-	-
	Total Trade receivables			**-**	**-**

GOWTHAMA & COMPANY
CHARTERED ACCOUNTANTS
Bangalore
FRN # 00[illegible]

7	**Cash and cash equivalents**		
	Bank Accounts		
	- Cash at Bank (Unicef)	1,78,639.00	7,122.50
	- Cash at Bank (CIF)	70,352.53	23,188.53
	- Cash at Bank (Staff Welfare)	55,291.51	1,12,019.82
	- Cash at Bank (Local)	3,42,091.10	2,20,451.99
	- Bank of India 00130	20,58,841.70	-
	- Bank Of India 17824(EDUCO)	1,57,978.68	5,38,702.36
	- Bank Of India 19235	24,239.32	29,645.80
	- Bank Of India No. 426 (FC)	27,16,557.40	25,72,777.95
	- State Bank Of India 6470 (FC)	10,805.99	10,280.99
	Total	**56,14,797.23**	**35,14,189.94**
	Cash in Hand	2,594.00	2,212.00
	Cash in Hand (UNICEF)	-	-
	Total	**2,594.00**	**2,212.00**
	Total Cash and cash equivalents	**56,17,391.23**	**35,16,401.94**
8	**Short Term Loans and Advances**		
	Advance Vasudeva Sharma	30,000.00	-
	Total short term loans & advances	**30,000.00**	-
9	**Other Current Assets**		
	(i) TDS Receivable		
	- FY 2025-26	72,014.00	17,356.70
	- Earlier Years	27,611.70	10,255.00
	- Excess Payment of TDS receivable	8,000.00	
		1,07,625.70	**27,611.70**
	(iI) Fixed Deposits		
	- Bank of India (DBD)	10,60,803.85	10,68,040.00
	- Bank of India (OIC)	14,00,000.00	17,00,000.00
	- Bank of India	30,00,000.00	
		54,60,803.85	**27,68,040.00**
	(iii) Staff Benefit	**2,06,566.82**	**1,17,721.82**
	(iv) FD Interest Receivable	**5,943.82**	**21,809.85**
	Total Other Current Assets	**57,80,940.19**	**29,35,183.37**

GOWTHAMA & COMPANY
Bangalore-69
FRN # 005917S
CHARTERED ACCOUNTANTS

		31.03.2026	31.03.2025
10	**Contributions & Donations**		
	- Donations Received	15,33,755.00	16,99,494.00
	TOTAL	**15,33,755.00**	**16,99,494.00**
11	**Other Income**		
	- Capacity Strengthening Cost (7%)		
	- Interest Received	-	1,92,668.00
	- Leave Deduction	1,36,813.89	1,84,133.64
	- Miscellaneous Receipt	1,669.00	10,067.00
	- Interest	1,57,118.64	78,599.00
	- Interest - 19235	62,759.59	45,515.99
	- Cost of Thematic Course	563.52	903.42
		3,00,000.00	9,869.00
	TOTAL	**6,58,924.64**	**5,21,756.05**
12	**Employee benefits expense**		
	- Local Salaries		
	- PF Admin Expenses	**1,68,370.00**	
		-	-
	TOTAL	**1,68,370.00**	**-**
13	**Other Expenses**		
	- CRT local expenses		
	- KCRO Expenses 2025-26	10,53,880.21	12,80,404.00
	- General Fund Expenses	2,55,000.00	
	- Bank Charges	-	6,66,274.68
	- Staff Benefit	1,197.70	4,887.48
	- EPF	30,000.00	-
	- ESI	70,188.00	
	- Gratuity	16,754.00	
	- Professional tax	36,919.00	
		5,000.00	
	TOTAL	**14,68,938.91**	**19,51,566.16**

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

GOWTHAMA & COMPANY INDIA Bangalore-69 FRN # 005917S CHARTERED ACCOUNTANTS

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN : 26014353TQHNLC1694

Place : Bangalore
Date : 10.08.2026

FOR CHILD RIGHTS TRUST

M.Thamasaj
TRUSTEE

TRUSTEE

CHILD RIGHTS TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2026
(Consolidated)

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	Others (specify nature)	Total
Gross Block								
At 1 April 2026	-	1,05,43,400.00	-	11,59,518.00	-	-	-	**1,17,02,918.00**
Additions	-	-	-	3,37,817.00	-	-	-	3,37,817.00
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2025	-	1,05,43,400.00	-	11,59,518.00	-	-	-	**1,17,02,918.00**
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	**-**	**1,05,43,400.00**	**-**	**14,97,335.00**	**-**	**-**	**-**	**1,20,40,735.00**
At 31 March 2025	**-**	**1,05,43,400.00**	**-**	**11,59,518.00**	**-**	**-**	**-**	**1,17,02,918.00**
Depreciation/Adjustments								
At 1 April 2026	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2025	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-
Net Block								
At 31 March 2026	**-**	**1,05,43,400.00**	**-**	**14,97,335.00**	**-**	**-**	**-**	**1,20,40,735.00**
At 31 March 2025	**-**	**1,05,43,400.00**	**-**	**11,59,518.00**	**-**	**-**	**-**	**1,17,02,918.00**

Notes

5.1 As on the date of approval of these financial statements, no proceedings have been initiated or are pending against the trust for holding any Benami property under the Benami Transactions(Prohibitions) Act, 1988 (45 of 1988) and the Rules made thereunder.

5.2 During the current financial year and the previous financial year, the trust has not revalued its property, plant and equipment.

5.3 During the current financial year and the preceding financial year, there is no capital work in progress which is overdue for completion or exceeded its cost compared to its original plan.

5.4 During the current financial year and the preceding financial year, there is no intangible asset under development which is overdue for completion or exceeded its cost compared to its original plan.

GOWTHAMA & COMPANY
Bangalore-69
FRN # 005917S
CHARTERED ACCOUNTANTS

CHILD RIGHTS TRUST

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Consolidated)

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

Name of the Asset	Additions Made during the year
Office table	9,380
Chairs	14,000
Cupboard	13,500
Laptop	38,232
LCD with Screen	31,058
Computer desktop	40,710
Office Stationary and utilities - Fans	5,847
Laptop	88,500
UPS & Batteries	76,400
Office table	6,490
Cupboard	3,000
Chairs	9,000
Furnitures & Fixtures	1,700
TOTAL	**3,37,817**

GOWTHAMA & COMPANY
Bangalore-69
FRN 005917S
CHARTERED ACCOUNTANTS

CHILD RIGHTS TRUST
BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2026
(LC)

(Amount in Rs.)

Sl. No.	Particulars	Note	31.03.2026 In Rs.	31.03.2025 In Rs.
I	**SOURCES OF FUNDS**			
1	**NPO Funds**			
	(a) Unrestricted Funds	3	2,01,14,293.03	1,45,57,750.21
	(b) Restricted Funds		-	-
			2,01,14,293.03	**1,45,57,750.21**
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		
	(c) Other current liabilities	5	-	154.00
	(d) Short-term provisions		-	-
			-	154.00
	Total		**2,01,14,293.03**	**1,45,57,904.21**
II	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	6	1,15,95,543.00	1,12,57,726.00
	(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		-	-
			1,15,95,543.00	**1,12,57,726.00**
2	**Current assets**			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Receivables	7	-	-
	(d) Cash and Bank Balances	8	27,07,809.84	3,64,994.84
	(e) Short Term Loans and Advances	9	30,000.00	-
	(f) Other current assets	10	57,80,940.19	29,35,183.37
			85,18,750.03	**33,00,178.21**
	Total		**2,01,14,293.03**	**1,45,57,904.21**
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements	1 to 12		

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

GOWTHAMA & COMPANY Bangalore-69 FRN # 005917S CHARTERED ACCOUNTANTS

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN: 26014353TQHNLC1694

Place : Bangalore
Date : 10.08.2026

FOR CHILD RIGHTS TRUST

TRUSTEE

TRUSTEE

CHILD RIGHTS TRUST

STATEMENT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

(LC)

(Amount in Rs.)

Sl. No.	Particulars	Note	31.03.2026			31.03.2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income:**							
	(a) Contributions and Donations	11	15,33,755.00	-	15,33,755.00	16,99,494.00	-	16,99,494.00
	(b) Fees from Rendering of Services	12	-	-	-	-	-	-
	(c) Sale of Goods		-	-	-	-	-	-
II	**Other Income**	13	5,95,601.53	-	5,95,601.53	4,65,467.64	-	4,65,467.64
III	**Total Income (I+II)**		**21,29,356.53**	**-**	**21,29,356.53**	**21,64,961.64**	**-**	**21,64,961.64**
IV	**Expenses:**							
	(a) Material consumed/distributed		-	-	-	-	-	-
	(b) Donations/contributions paid		-	-	-	-	-	-
	(c) Employee benefits expense	14	1,68,370.00	-	1,68,370.00	-	-	-
	(d) Depreciation and amortization expense		-	-	-	-	-	-
	(e) Finance Costs			-	-	-	-	-
	(f) Other expenses	12	18,37,741.21	-	18,37,741.21	19,46,678.68	-	19,46,678.68
	(g) Religion/charitable expenses		-	-	-	-	-	-
	(h) Other Expenses (specify nature)		-	-	-	-	-	-
	Total expenses		**20,06,111.21**	**-**	**20,06,111.21**	**19,46,678.68**	**-**	**19,46,678.68**
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		**1,23,245.32**	**-**	**1,23,245.32**	**2,18,282.96**	**-**	**2,18,282.96**
VI	Exceptional items				-			-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		**1,23,245.32**	**-**	**1,23,245.32**	**2,18,282.96**	**-**	**2,18,282.96**
VIII	Extraordinary Items				-			-
	- Funds written back			-	-	7,88,199.73	-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		**1,23,245.32**	**-**	**1,23,245.32**	**10,06,482.69**	**-**	**2,18,282.96**
	Appropriations Transfer to funds, e.g., Building fund				-	-	-	-
	Transfer from funds				-	-	-	-
	Balance transferred to General Fund		1,23,245.32	-	1,23,245.32	10,06,482.69	-	10,06,482.69
			1,23,245.32	**-**	**1,23,245.32**	**10,06,482.69**	**-**	**10,06,482.69**
	The accompanying notes are an integral part of the financial statements	1 to 12						

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

GOWTHAMA & COMPANY
CA INDIA
Bangalore-69
FRN # 005917S
CHARTERED ACCOUNTANTS

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN: 26014353TQ[illegible]62694

Place : Bangalore
Date : 10.08.2026

FOR CHILD RIGHTS TRUST

TRUSTEE

TRUSTEE

CHILD RIGHTS TRUST

Receipts and Payments Account for the year ending 31.03.2026

(LC)

(Amount in Rs.)

Particulars	Amount	Amount
Opening Balance		
Bank Accounts		
Bank Of India 00008 (Staff Welfare)	1,12,019.82	
Bank Of India 17517 (CIF)	23,188.53	
Bank of India 19756 (Local)	2,20,451.99	
Bank Of India 19757 (Unicef)	7,122.50	3,62,782.84
Cash-in-hand		
Cash	2,212.00	
Cash (Unicef)	-	2,212.00
RECEIPTS		
Corpus Fund		6,000.00
UNICEF		
- Grants received from UNICEF	21,57,824.00	
- Childline	46,053.00	
- Grants received from Azim Premji Foundation	59,60,000.00	81,63,877.00
Indirect Incomes		
- EPF	65,612.00	
- ESI	6,581.00	
- Staff Benefit	4,77,974.00	
- Statutory Payment	8,700.00	
- TDS Received	1,36,120.00	
- Bank Interest	1,29,188.07	
- Fixed Deposit	5,00,000.00	
- Advance received	4,21,000.00	
- Donation	18,03,755.00	
- Leave Dedcution	1,669.00	
- Miscellaneous Receipt	1,82,615.64	37,33,214.71
TOTAL		**1,22,68,086.55**
PAYMENTS		
UNICEF		
- Azim Premji Foundation		7,25,893.00
- Unicef Expensess		19,87,001.50
Current Liabilities		
- EPF	1,35,800.00	
- ESI	23,489.00	
- Gratuity	36,919.00	
- Staff Benefit	5,66,819.00	
- Statutory Payment	13,700.00	7,76,727.00
Current Assets		
- TDS Receivable		1,78,991.00
Fixed Asset		3,37,817.00
Deposit		32,00,000.00

GOWTHAMA & COMPANY CHARTERED ACCOUNTANTS CA INDIA Bangalore-69 FRN 005917S

Advances Paid		4,53,500.00
Other Income		2,70,000.00
CRT Local Expense		16,14,370.21
Miscellaneous Payment		15,977.00
Closing Balance		
Bank Accounts		
Bank Of India00008(Staff Welfare)	55,291.51	
Bank of India 00130	20,58,841.70	
Bank Of India17517(CIF)	70,352.53	
Bank of India 19756	3,42,091.10	
Bank Of India19757(Unicef)	1,78,639.00	27,05,215.84
Cash-in-hand		
Cash	2,594.00	
Cash (Unicef)		2,594.00
TOTAL		**1,22,68,086.55**

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN : 26014353TQHNLC2694

Place : Bangalore
Date : 10.08.2026

FOR CHILD RIGHTS TRUST

TRUSTEE

TRUSTEE

CHILD RIGHTS TRUST

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(LC)

1. Brief about the Entity

Child Rights Trust (CRT) is a non-profit organization dedicated to promoting child rights perspectives among stakeholders. Founded in 2002, CRT works with vulnerable children, administrators, civil society, media, academia and policymakers to protect and promote children's rights. Recognized by the Government of Karnataka with the Karnataka State Child Welfare Award in 2008, CRT has partnered with UNICEF since 2005 and other national and international organizations.

Vision: Every Right for Every Child

Mission: Protect and promote all inherent and indivisible rights of children

Objectives:

1. Ensure children's access to benefits and services
2. Protect children's right to peaceful existence and quality of life
3. Sensitize civil society and authorities on child rights
4. Conduct research on child-related issues
5. Utilize legal processes to address children's grievances

Through research, training and capacity building, campaigns, publications, advocacy and lobbying, CRT strives to secure a healthy and safe environment for children. By working at the grassroots level and with policymakers, CRT aims to consolidate children's rightful position in society. With its partnerships with both civil society, Government and UN bodies as well as with recognitions CRT has established itself as a reputable organization in the field of child rights.

2. Significant Accounting Policies and Other Explanatory Information forming part of the Financial Statements for the year ended 31st March 2026

A Significant Accounting Policies

1 **Property, Plant and Equipment**
Property, Plant and Equipment are shown at net of Depreciation.

2 **Depreciation**
Depreciation is provided on written down value basis at the rates prescribed by the Income Tax Act, with full depreciation being provided for assets used for more than 180 days during the year and 50% of the allowable depreciation provided for assets used for less than 180 days during the year.

3 **Revenue recognition**
Donations are accounted on receipt basis. The amount of Rs. 7,88,199.73 related to the UNICEF funds has been written back and considered as Income under extraordinary items. The amount has been wrtten back for reconciling with the balance in bank statement and same has been agreed upon by the trustees in the board meeting held on 28.05.2026

4 **Expenses**
Expenses are accounted on payment basis.

5 **Income Tax**
The trust is registered under section 12AB of the Income Tax Act, 1961 ("the Act"). Under the provisions of the Act, the income of the trust is exempted from tax, subject to compliance of specific terms and conditions specified in the Act.

B Other Explanatory Information

1 There were no significant events occurring after the date of the Balance Sheet.

2 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

3 Paises have been rounded off to the nearest rupee and, due to rounding off, the numbers presented though the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

...MA & COMPANY
CHARTERED ACCOUNTANTS
Bangalore-69
FRN # 005917S

CHILD RIGHTS TRUST

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(LC)

(Amount in Rs.)

		As at 1st April 2025	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026
	NPO Funds				
3	**Unrestricted Funds**				
	(i) Corpus Fund	21,500.00	6,000.00	-	27,500.00
	(ii) Building Corpus Fund	80,23,084.00	-	-	80,23,084.00
	(iii) General Fund	65,28,570.95	1,23,245.32	-	66,51,816.27
	(iv) UNICEF Grant	7,122.50	21,57,824.00	19,87,101.50	1,77,845.00
	(v) Child Line Fund	-22,527.24	46,053.00	-	23,525.76
	(vi) Azim Premji Foundation	-	59,60,000.00	7,49,478.00	52,10,522.00
	Total (i+ii+iii+iv+v)	**1,45,57,750.21**	**82,93,122.32**	**27,36,579.50**	**2,01,14,293.03**

		31.03.2026	31.03.2025
4	**Other Current Liabilities**		
	ESI Payable		154.00
	Total Other Current Liabilities	-	**154.00**
6	**Cash and cash equivalents**		
	Bank Accounts		
	- Cash at Bank (Unicef)	1,78,639.00	7,122.50
	- Cash at Bank (CIF)	70,352.53	23,188.53
	- Cash at Bank (Staff Welfare)	55,291.51	1,12,019.82
	- Cash at Bank (Local)	3,42,091.10	2,20,451.99
	- Bank of India 00130	20,58,841.70	-
	Total	**27,05,215.84**	**3,62,782.84**
	Cash in Hand	2,594.00	2,212.00
	Cash in Hand (UNICEF)	-	-
	Total	**2,594.00**	**2,212.00**
	Total Cash and cash equivalents	**27,07,809.84**	**3,64,994.84**
7	**Receivables**		
	TLG INDIA PRIVATE LIMITED	-	-
	Total Receivables	-	-
7	**Short Term Loans & Advances**		
	Advance Vasudeva Sharma	30,000.00	-
	Total short term loans & advances	**30,000.00**	-
8	**Other Current Assets**		
	(i) TDS Receivable		
	- FY 2025-26	72,014.00	17,356.70
	- FY 2024-25	27,611.70	7,851.00
	- Excess Payment of TDS receivable	8,000.00	
	- Earlier Years		2,404.00
		1,07,625.70	**27,611.70**
	(ii) Fixed Deposits		
	- Bank of India (DBD)	10,60,803.85	10,68,040.00
	- Bank of India (OIC)	14,00,000.00	17,00,000.00
	- Bank of India	30,00,000.00	-
		54,60,803.85	**27,68,040.00**
	(iii) Staff Benefit		
	As per last Balance Sheet	1,17,721.82	3,25,598.50
	Add : Applied during the Year	5,66,819.00	5,47,230.00
	Less : Received during the Year	4,77,974.00	7,55,106.68
		2,06,566.82	**1,17,721.82**
	(iv) FD Interest Receivable	**5,943.82**	**21,809.85**
	Total Other Current Assets	**57,80,940.19**	**29,35,183.37**

...WTHAMA & COMPANY
Bangalore-69
FRN 005917S

Notes forming part of the Financial Statements for the year ended 31st March, 2026

		31.03.2026	31.03.2024
9	**Contributions & Donations**		
	- Donations Received	15,33,755.00	16,99,494.00
	TOTAL	**15,33,755.00**	**16,99,494.00**
10	**Other Income**		
	- Capacity Strengthening Cost (7%)		1,92,668.00
	- Interest Received	1,36,813.89	1,84,133.64
	- Leave Deduction	1,669.00	10,067.00
	- Miscellaneous Receipt	1,57,118.64	78,599.00
	- Thematic Course receipts	3,00,000.00	-
	TOTAL	**5,95,601.53**	**4,65,467.64**
11	**Employee benefits expense**		
	Local Salaries	1,68,370.00	
	Salary of Research Coordinator		
	TOTAL	**1,68,370.00**	-
12	**Other Expenses**		
	CRT local expenses	14,53,880.21	12,80,404.00
	KCRO Expenses 2025-26	2,55,000.00	
	General Fund Expenses		6,66,274.68
	EPF	70,188.00	
	ESI	16,754.00	
	Gratuity	36,919.00	
	Professional Tax	5,000.00	
	TOTAL	**18,37,741.21**	**19,46,678.68**

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN : 26014353TQHNLC1694

FOR CHILD RIGHTS TRUST

TRUSTEE

TRUSTEE

Place : Bangalore
Date : 10.08.2026

CHILD RIGHTS TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2026
(LC)

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**	**Others (specify nature)**	**Total**
				Gross Block				
At 1 April 2026	-	1,05,43,400.00	-	7,14,326.00	-	-	-	**1,12,57,726.00**
Additions	-	-	-	3,37,817.00	-	-	-	3,37,817.00
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2025	-	1,05,43,400.00	-	7,14,326.00	-	-	-	1,12,57,726.00
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	**-**	**1,05,43,400.00**	**-**	**10,52,143.00**	**-**	**-**	**-**	**1,15,95,543.00**
At 31 March 2025	**-**	**1,05,43,400.00**	**-**	**7,14,326.00**	**-**	**-**	**-**	**1,12,57,726.00**
				Depreciation/Adjustments				
At 1 April 2026	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2025	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-
Net Block								
At 31 March 2026	**-**	**1,05,43,400.00**	**-**	**10,52,143.00**	**-**	**-**	**-**	**1,15,95,543.00**
At 31 March 2025	**-**	**1,05,43,400.00**	**-**	**7,14,326.00**	**-**	**-**	**-**	**1,12,57,726.00**

Notes

5.1 As on the date of approval of these financial statements, no proceedings have been initiated or are pending against the trust for holding any Benami property under the Benami Transactions(Prohibitions) Act, 1988 (45 of 1988) and the Rules made thereunder.

5.2 During the current financial year and the previous financial year, the trust has not revalued its property, plant and equipment.

5.3 During the current financial year and the preceding financial year, there is no capital work in progress which is overdue for completion or exceeded its cost compared to its original plan.

5.4 During the current financial year and the preceding financial year, there is no intangible asset under development which is overdue for completion or exceeded its cost compared to its original plan.

GOWTHAMA & COMPANY
Bangalore-69
CHARTERED ACCOUNTANTS

CHILD RIGHTS TRUST
BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2026
(FCRA)

(Amount in Rs.)

Sl. No.	Particulars	Note	31.03.2026 In Rs.	31.03.2025 In Rs.
I	**SOURCES OF FUNDS**			
1	**NPO Funds**			
	(a) Unrestricted Funds	3	33,30,929.39	35,96,599.10
	(b) Restricted Funds		-	-
			33,30,929.39	**35,96,599.10**
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	4	23,844.00	-
	(d) Short-term provisions		-	-
			23,844.00	-
	Total		**33,54,773.39**	**35,96,599.10**
II	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	5	4,45,192.00	4,45,192.00
	(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		-	-
			4,45,192.00	**4,45,192.00**
2	**Current assets**			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Receivables		-	-
	(d) Cash and Bank Balances	6	29,09,581.39	31,51,407.10
	(e) Short Term Loans and Advances		-	-
	(f) Other current assets		-	-
			29,09,581.39	31,51,407.10
	Total		**33,54,773.39**	**35,96,599.10**
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements	1 to 9		

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

GOWTHAMA & COMPANY CHARTERED ACCOUNTANTS Bangalore-69 FRN F 005917S

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN: 26014353TQHNLC1694

Place : Bangalore
Date : 10.08.2026

FOR CHILD RIGHTS TRUST

TRUSTEE **TRUSTEE**

CHILD RIGHTS TRUST

STATEMENT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

(FCRA)

(Amount in Rs.)

Sl. No.	Particulars	Note	31.03.2026			31.03.2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income:**							
	(a) Contributions and Donations		-	-	-	-	-	-
	(b) Fees from Rendering of Services							
	(c) Sale of Goods							
II	**Other Income**	7	63,323.11	-	63,323.11	56,288.41	-	56,288.41
III	**Total Income (I+II)**		**63,323.11**	**-**	**63,323.11**	**56,288.41**	**-**	**56,288.41**
IV	**Expenses:**							
	(a) Material consumed/distributed		-	-	-	-	-	-
	(b) Donations/contributions paid							
	(c) Employee benefits expense	8	-	-	-	4,557.00	-	4,557.00
	(d) Depreciation and amortization expense		-	-	-	-	-	-
	(e) Finance Costs		-	-	-	-	-	-
	(f) Other expenses	9	31,197.70	-	31,197.70	4,887.48	-	4,887.48
	(g) Religion/charitable expenses		-	-	-	-	-	-
	(h) Other Expenses (specify nature)		-	-	-	-	-	-
	Total expenses		**31,197.70**	**-**	**31,197.70**	**9,444.48**	**-**	**9,444.48**
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		**32,125.41**	**-**	**32,125.41**	**46,843.93**	**-**	**46,843.93**
VI	Exceptional items		-	-	-	-	-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		**32,125.41**	**-**	**32,125.41**	**46,843.93**	**-**	**46,843.93**
VIII	Extraordinary Items		-	-	-	-	-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		**32,125.41**	**-**	**32,125.41**	**46,843.93**	**-**	**46,843.93**
	Appropriations Transfer to funds, e.g., Building fund		-	-	-	-	-	-
	Transfer from funds		-	-	-	-	-	-
	Balance transferred to General Fund		32,125.41	-	32,125.41	46,843.93	-	46,843.93
			32,125.41	**-**	**32,125.41**	**46,843.93**	**-**	**46,843.93**
	The accompanying notes are an integral part of the financial statements	1 to 9						

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

GOWTHAMA & COMPANY CHARTERED ACCOUNTANTS Bangalore-69 FRN # 005917S

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN : 26014353TQHHLC2694

Place : Bangalore
Date : 10.08.2026

FOR CHILD RIGHTS TRUST

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TRUSTEE

CHILD RIGHTS TRUST

Receipts and Payments Account for the year ending 31.03.2026

(FCRA)

(Amount in Rs.)

Particulars	Amount	Amount
Opening Balance		
Bank Accounts		
Bank Of India 17824 (EDUCO)	5,38,702.36	
Bank Of India 19235	29,645.80	
Bank of India 426 (FC)	25,72,777.95	
Bank Of India 6470 (FC)	10,280.99	
	-	31,51,407.10
RECEIPTS		
Grant received from FCW		
- 100FCW fund 2026	23,99,174.00	
- SFCW Expenses	36,000.00	24,35,174.00
ILP Interest		3,460.66
Grants received from Educo		
- IN2263 Educo Fund	18,61,114.00	
- Interest - EDUCO	9,242.32	
- Educo Expensses	1,66,230.00	20,36,586.32
Interest Income (Miscellaneous)		75,684.00
Interest Income (19235)		63,323.11
TDS Received		1,85,436.00
Staff Benefit		24,030.00
Loans and Advances		84,332.00
TOTAL		**80,59,433.19**

GOWTHAMA & COMPANY
Bangalore-69
CHARTERED ACCOUNTANTS

PAYMENTS		
100 FCW Fund Expenses (Foundation for women & Children)		
- Programme Expenses (2024)	90,053.10	
- Programme Expenses (2025)	15,60,990.00	
- Programme Expenses (2026)	2,54,659.00	19,05,702.10
200 ILP Fund Expenses (India Literacy Project)		
Training – Stationery & Materials (CRT–KCRO–CACL)	42,432.00	
Training – Hall Rent & Accommodation (CRT–KCRO–CACL)	41,904.00	
Training – Resource person amount (CRT–KCRO–CACL)	40,092.00	
Training – Travel Expenses (CRT–KCRO–CACL)	25,576.00	1,50,004.00
Educo Fund		27,12,322.00
Admin Expenses EPF		186.00
TDS Payable		1,84,836.00
Bank Charges		1,197.70
Staff Benefit		30,000.00
Programme Advances		89,920.00
Miscellaneous Payment		75,684.00
Closing Balance		
Bank Accounts		
Bank Of India 17824 (EDUCO)	1,57,978.68	
Bank Of India 19235	24,239.32	
Bank of India 426 (FC)	27,16,557.40	
Bank Of India 6470 (FC)	10,805.99	29,09,581.39
TOTAL		**80,59,433.19**

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

GOWTHAMA & COMPANY CA INDIA Bangalore-69 FRN # 005917S CHARTERED ACCOUNTANTS

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN : 26014353TQHNLC2694

Place : Bangalore
Date : 10.08.2026

FOR CHILD RIGHTS TRUST

M.Chamaraj
TRUSTEE

TRUSTEE

CHILD RIGHTS TRUST

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(FCRA)

1. Brief about the Entity

Child Rights Trust (CRT) is a non-profit organization dedicated to promoting child rights perspectives among stakeholders. Founded in 2002, CRT works with vulnerable children, administrators, civil society, media, academia and policymakers to protect and promote children's rights. Recognized by the Government of Karnataka with the Karnataka State Child Welfare Award in 2008, CRT has partnered with UNICEF since 2005 and other national and international organizations.

Vision: Every Right for Every Child

Mission: Protect and promote all inherent and indivisible rights of children

Objectives:

1. Ensure children's access to benefits and services
2. Protect children's right to peaceful existence and quality of life
3. Sensitize civil society and authorities on child rights
4. Conduct research on child-related issues
5. Utilize legal processes to address children's grievances

Through research, training and capacity building, campaigns, publications, advocacy and lobbying, CRT strives to secure a healthy and safe environment for children. By working at the grassroots level and with policymakers, CRT aims to consolidate children's rightful position in society. With its partnerships with both civil society, Government and UN bodies as well as with recognitions CRT has established itself as a reputable organization in the field of child rights.

2. Significant Accounting Policies and Other Explanatory Information forming part of the Financial Statements for the year ended 31st March 2026

A Significant Accounting Policies

1 **Property, Plant and Equipment**
Property, Plant and Equipment are shown at net of Depreciation.

2 **Depreciation**
Depreciation is provided on written down value basis at the rates prescribed by the Income Tax Act, with full depreciation being provided for assets used for more than 180 days during the year and 50% of the allowable depreciation provided for assets used for less than 180 days during the year.

3 **Revenue recognition**
Donations are accounted on receipt basis.

4 **Expenses**
Expenses are accounted on payment basis.

5 **Income Tax**
The trust is registered under section 12AB of the Income Tax Act, 1961 ("the Act"). Under the provisions of the Act, the income of the trust is exempted from tax, subject to compliance of specific terms and conditions specified in the Act.

B Other Explanatory Information

1 There were no significant events occurring after the date of the Balance Sheet.

2 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

3 Paises have been rounded off to the nearest rupee and, due to rounding off, the numbers presented though the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

GOWTHAMA & COMPANY
CA INDIA
Bangalore-69
FRN 005917S
CHARTERED ACCOUNTANTS

CHILD RIGHTS TRUST

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(FCRA)

(Amount in Rs.)

		As at 1st April 2025	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026
	NPO Funds				
3	**Unrestricted Funds**				
	(i) Capital Fund	4,45,192.00			4,45,192.00
	(ii) General Fund	1,03,895.18	32,125.41	-	1,36,020.59
	(iii) Foundation for Children & Women	23,62,989.51	24,35,174.00	19,05,702.10	28,92,461.41
	(iv) India Literacy Project	1,46,967.69	3,460.66	1,50,004.00	424.35
	(v) Grants from EDUCO	5,37,554.72	20,36,586.32	27,17,310.00	-1,43,168.96
	Total (i+ii+iii+iv+v)	**35,96,599.10**	**45,07,346.39**	**47,73,016.10**	**33,30,929.39**

		31.03.2026	31.03.2025
6	**Other Current Liabilities**		
	EPF	21,344.00	-
	Professional Tax	2,500.00	-
	Total Cash and cash equivalents	**23,844.00**	-

		31.03.2026	31.03.2025
6	**Cash and cash equivalents**		
	Bank Accounts		
	- Bank Of India 17824(EDUCO)	1,57,978.68	5,38,702.36
	- Bank Of India 19235	24,239.32	29,645.80
	- Bank Of India No. 426 (FC)	27,16,557.40	25,72,777.95
	- State Bank Of India 6470 (FC)	10,805.99	10,280.99
	Total	**29,09,581.39**	**31,51,407.10**
	Cash in Hand	-	-
	Total Cash and cash equivalents	**29,09,581.39**	**31,51,407.10**

		31.03.2026	31.03.2025
7	**Other Income**		
	- Interest	62,759.59	45,515.99
	- Interest - 19235	563.52	903.42
	- Leave Deduction		9,869.00
	TOTAL	**63,323.11**	**56,288.41**
8	**Employee benefits expense**		
	- PF Admin Expenses		4,557.00
	TOTAL	-	**4,557.00**
9	**Other Expenses**		
	- Bank Charges	1,197.70	4,887.48
	- Staff Benefit	30,000.00	-
	TOTAL	**31,197.70**	**4,887.48**

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

GOWTHAMA & COMPANY INDIA Bangalore-69 FRN # 005917S CHARTERED ACCOUNTANTS

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN: 26014353TQHNLC1694

Place : Bangalore
Date : 10.08.2026

FOR CHILD RIGHTS TRUST

TRUSTEE **TRUSTEE**

CHILD RIGHTS TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2026
(FCRA)

4. 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**	**Others (specify nature)**	**Total**
				Gross Block				
At 1 April 2026	-	-	-	4,45,192.00	-	-	-	**4,45,192.00**
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2025	-	-	-	4,45,192.00	-	-	-	4,45,192.00
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	**-**	**-**	**-**	**4,45,192.00**	**-**	**-**	**-**	**4,45,192.00**
At 31 March 2025	**-**	**-**	**-**	**4,45,192.00**	**-**	**-**	**-**	**4,45,192.00**
				Depreciation/Adjustments				
At 1 April 2026	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2025	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-
Net Block								
At 31 March 2026	**-**	**-**	**-**	**4,45,192.00**	**-**	**-**	**-**	**4,45,192.00**
At 31 March 2025	**-**	**-**	**-**	**4,45,192.00**	**-**	**-**	**-**	**4,45,192.00**

Notes

4.1 As on the date of approval of these financial statements, no proceedings have been initiated or are pending against the trust for holding any Benami property under the Benami Transactions(Prohibitions) Act, 1988 (45 of 1988) and the Rules made thereunder.

4.2 During the current financial year and the previous financial year, the trust has not revalued its property, plant and equipment.

4.3 During the current financial year and the preceding financial year, there is no capital work in progress which is overdue for completion or exceeded its cost compared to its original plan.

4.4 During the current financial year and the preceding financial year, there is no intangible asset under development which is overdue for completion or exceeded its cost compared to its original plan.

4.5 The trust does not hold any immoveable property

GOWRAMMA & COMPANY
CHARTERED ACCOUNTANTS
Bangalore-69
FRN: 005917S