

# Muskaan Dream Creative Foundation

Regd Off. 164, Anupam Nagar, Ex-2, City Centre Gwalior 474011, Madhya Pradesh  
Head Off. First Floor, C/143, C Block, Pocket C, Sector 19, Noida, Uttar Pradesh 201301

Balance Sheet as at 31st March 2026

(Amount in INR)

|           | Particulars                                         | Note | 31 March 2026     | 31 March 2025     |
|-----------|-----------------------------------------------------|------|-------------------|-------------------|
| <b>I</b>  | <b>Sources of Funds</b>                             |      |                   |                   |
| <b>1</b>  | <b>Non-Profit Organization Funds</b>                | 3    |                   |                   |
| (a)       | General Fund                                        |      | 16,852            | 109,565           |
| (b)       | Assets Fund                                         |      | -                 | -                 |
| (c)       | Project Fund                                        |      | 11,481,555        | 5,684,690         |
|           |                                                     |      | 11,498,407        | 5,794,255         |
| <b>2</b>  | <b>Non-current liabilities</b>                      |      |                   |                   |
| (a)       | Long-term borrowings                                |      | -                 | -                 |
| (b)       | Other long-term liabilities                         |      | -                 | -                 |
|           |                                                     |      | -                 | -                 |
| <b>3</b>  | <b>Current liabilities</b>                          |      |                   |                   |
| (a)       | Short-term borrowings                               |      | -                 | -                 |
| (b)       | Other current liabilities                           | 4    | 8,998,867         | 6,775,180         |
|           |                                                     |      | 8,998,867         | 6,775,180         |
|           | <b>Total</b>                                        |      | <b>20,497,274</b> | <b>12,569,435</b> |
| <b>II</b> | <b>Application of Funds</b>                         |      |                   |                   |
| <b>1</b>  | <b>Non-current assets</b>                           |      |                   |                   |
| (a)       | Property, Plant and Equipment and Intangible assets |      |                   |                   |
| (i)       | Property, Plant and Equipment                       | 5    | 268,568           | 289,388           |
| (ii)      | Intangible assets                                   |      | -                 | -                 |
| (b)       | Non-current investments                             |      | -                 | -                 |
| (c)       | Long Term Loans and Advances                        |      | -                 | -                 |
| (d)       | Other non-current assets                            |      | -                 | -                 |
|           |                                                     |      | 268,568           | 289,388           |
| <b>2</b>  | <b>Current assets</b>                               |      |                   |                   |
| (a)       | Grant Receivables                                   |      | 3,404,902         | -                 |
| (b)       | Cash and bank balances                              | 6    | 14,891,136        | 11,613,567        |
| (c)       | Short Term Loans and Advances                       | 7    | 1,707,959         | 666,480           |
| (d)       | Other current assets                                |      | 224,710           | -                 |
|           |                                                     |      | 20,228,706        | 12,280,047        |
|           | <b>Total</b>                                        |      | <b>20,497,274</b> | <b>12,569,435</b> |

Brief about the Entity & Summary of significant accounting polic 1&2  
The accompanying notes are an integral part of the financial statements.

For & on behalf :

S.SAHOO & CO.  
Chartered Accountants



[CA (Dr.) Subhajit Sahoo, FCA,LLB]

Partner

M No. 057426

FR No. - 322952E

UDIN: 26057426JCTGIK9656

Place : New Delhi

Date : 03.09.2026

For & on behalf :

Muskaan Dream Creative Foundation



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

(Amount in INR)

| Particulars                                                                                    | Note | 31 March 2026 | 31 March 2025 |
|------------------------------------------------------------------------------------------------|------|---------------|---------------|
| <b>I Income</b>                                                                                |      |               |               |
| (a) Donations and Grants                                                                       | 8    | 153,124,010   | 110,294,237   |
| (b) <u>Other income</u>                                                                        | 9    | 1,394,867     | 833,411       |
| <b>II Total</b>                                                                                |      | 154,518,878   | 111,127,648   |
| <b>III Expenses:</b>                                                                           |      |               |               |
| (a) Expenditure on Objects of Organization-Program Expenses                                    | 10   | 138,836,121   | 113,775,046   |
| (b) Donations/Contributions Paid- Amount Sub Grant                                             |      | -             | -             |
| (c) Other Expenses                                                                             | 11   | 9,978,605     | 8,997,284     |
| <b>IV Total</b>                                                                                |      | 148,814,725   | 122,772,329   |
| <b>V</b> Excess of Income over Expenditure before exceptional and extraordinary items (IV- II) |      | 5,704,153     | -11,644,681   |
| <b>VI</b> Exceptional items                                                                    |      | -             | -             |
| <b>VII</b> Excess of Income over Expenditure for the year before extraordinary items (V-VI)    |      | 5,704,153     | -11,644,681   |
| <b>VIII</b> Extraordinary Items                                                                |      | -             | -             |
| <b>IX</b> Excess of Income over Expenditure for the year (VII-VIII)                            |      | 5,704,153     | -11,644,681   |
| <b>Appropriations Transfer to funds:</b>                                                       |      |               |               |
| Transfer to General Fund:                                                                      |      | -92,712       | -4,277,037    |
| Transfer to Project Fund:                                                                      |      | 5,796,865     | -7,367,644    |

Brief about the Entity & Summary of significant accounting polic 1&2  
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## Receipts & Payment Account For The Year Ended 31st March 2026

(Amount in INR)

| RECEIPTS                                                | Note | 31 March 2026      | 31 March 2025      |
|---------------------------------------------------------|------|--------------------|--------------------|
| <b>Opening Balance :</b>                                |      |                    |                    |
| Cash and Bank Balances (Including Fixed Deposit)        |      | 11,613,567         | 18,870,200         |
| Donation & Grants                                       | 12   | 149,719,108        | 115,477,804        |
| Other Receipts                                          | 13   | 1,394,867          | 833,411            |
| Increase in Current Liabilities                         |      | 2,223,687          | -                  |
| <b>Total</b>                                            |      | <b>164,951,229</b> | <b>135,181,415</b> |
| <b>PAYMENT</b>                                          |      |                    |                    |
| Expenditure on Objects of Organization-Program Expenses |      | 138,836,121        | 113,775,046        |
| Other Expenses                                          |      | 9,925,807          | 8,941,948          |
| Purchase of Fixed Assets                                |      | 31,978             | 30,950             |
| Decrease in Current Liabilities                         |      | -                  | 606,765            |
| Increase in Loans & Advances                            |      | 1,266,189          | 213,139            |
| <b>Closing Balance</b>                                  |      |                    |                    |
| Cash and Bank Balances (Including Fixed Deposit)        |      | 14,891,136         | 11,613,567         |
| <b>Total</b>                                            |      | <b>164,951,229</b> | <b>135,181,415</b> |

Brief about the Entity & Summary of significant accounting polic 1&2

The accompanying notes are an integral part of the financial statements

For & on behalf :  
S.SAHOO & CO.  
Chartered Accountants



For & on behalf :  
Muskaan Dream Creative Foundation



[CA (Dr.) Subhajit Sahoo, FCA,LLB]  
Partner  
M No. 057426  
FR No. - 322952E

UDIN: 26057426JCTGIK9656  
Place : New Delhi  
Date : 03.09.2026

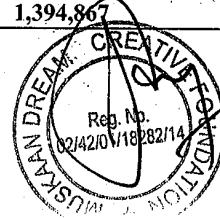
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## Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in INR)

| 3   | Non-Profit Organization Funds                 | 31-Mar-26          | 31-Mar-25          |
|-----|-----------------------------------------------|--------------------|--------------------|
| a   | <b>General Fund</b>                           |                    |                    |
|     | Opening balance                               | 109,565            | 4,386,602          |
|     | Add: Excess of Income Over Expenditure        |                    |                    |
|     | Transferred from Income & Expenditure Account | (92,712)           | (4,277,037)        |
|     |                                               | 16,852             | 109,565            |
| b   | <b>Project Funds</b>                          |                    |                    |
|     | Opening balance                               | 5,684,690          | 13,052,334         |
|     | Add: Excess of Income over Expenditure        |                    |                    |
|     | Transferred from Income & Expenditure Account | 5,796,865          | (7,367,644)        |
|     |                                               | 11,481,555         | 5,684,690          |
| 4   | <b>Other current liabilities</b>              | 31-Mar-26          | 31-Mar-25          |
|     | Statutory Dues Payable                        | 1,053,246          | 712,048            |
|     | Expenses Payable                              | 7,945,621          | 6,063,132          |
|     | <b>Total</b>                                  | <b>8,998,867</b>   | <b>6,775,180</b>   |
| 6   | <b>Cash and Bank Balances</b>                 | 31-Mar-26          | 31-Mar-25          |
|     | Cash on hand                                  | -                  | -                  |
|     | Bank Balance                                  | 14,891,136         | 11,613,567         |
|     | <b>Total</b>                                  | <b>14,891,136</b>  | <b>11,613,567</b>  |
| 7   | <b>Short Term Loans and advances</b>          | 31-Mar-26          | 31-Mar-25          |
|     | Program Advances                              | 432,192            | 265,740            |
|     | Receivable from Staff                         | 865,026            |                    |
|     | Security Deposit - Rent                       | 410,740            | 400,740            |
|     | <b>Total</b>                                  | <b>1,707,959</b>   | <b>666,480</b>     |
|     | <b>Sub-classification:</b>                    |                    |                    |
|     | Secured, considered good;                     | 1,707,959          | 666,480            |
|     | Unsecured, considered good;                   | -                  | -                  |
|     | Doubtful                                      | -                  | -                  |
|     | <b>Total</b>                                  | <b>1,707,959</b>   | <b>666,480</b>     |
| 8   | <b>Donations and Grants</b>                   | 31 March 2026      | 31 March 2025      |
| (a) | Grants                                        | 153,037,017        | 109,600,478        |
| (b) | Donation                                      | 86,994             | 693,760            |
|     | <b>Total</b>                                  | <b>153,124,010</b> | <b>110,294,237</b> |
| 9   | <b>Other income</b>                           | 31 March 2026      | 31 March 2025      |
| (a) | Interest income                               | 1,218,813          | 833,411            |
| (b) | Other Income                                  | 176,054            | -                  |
|     | <b>Total</b>                                  | <b>1,394,867</b>   | <b>833,411</b>     |



| <b>10 Charitable Expenses-Program Expenses</b> | <b>31 March 2026</b> | <b>31 March 2025</b> |
|------------------------------------------------|----------------------|----------------------|
| (a) Digital Shaala Program                     | 36,977,107           | 41,081,552           |
| (b) Innovators of Tomorrow Program             | 25,114,608           | 25,450,987           |
| (c) Staff Salaries                             | 59,102,730           | 37,544,388           |
| (d) Consultancy Fees - Programme               | 6,142,324            | 3,760,222            |
| (e) Travel Expenses                            | 6,355,125            | 1,871,374            |
| (f) Communication & Campaigns                  | 1,017,698            | 538,000              |
| (g) Software and Subscriptions                 | 1,431,811            | 215,324              |
| (h) Other Programme Expenses                   | 2,694,717            | 3,313,199            |
| <b>Total</b>                                   | <b>138,836,121</b>   | <b>113,775,046</b>   |
| <b>11 Other Expenses</b>                       | <b>31 March 2026</b> | <b>31 March 2025</b> |
| (a) Staff Salaries                             | 4,932,092            | 2,535,855            |
| (b) Office Rent and Electricity                | 2,774,504            | 2,633,680            |
| (c) Office Maintenance                         | 1,060,419            | 2,006,705            |
| (d) Professional Fees / Consultancy Charges    | 697,061              | 1,170,360            |
| (e) General Office Expenses                    | 461,731              | 595,348              |
| (f) Depreciation                               | 52,798               | 55,335               |
| <b>Total</b>                                   | <b>9,978,605</b>     | <b>8,997,284</b>     |
| <b>12 Donations and Grants Received</b>        | <b>31 March 2026</b> | <b>31 March 2025</b> |
| (a) Grants                                     | 149,632,115          | 114,784,045          |
| (b) Donation                                   | 86,994               | 693,760              |
| <b>Total</b>                                   | <b>149,719,108</b>   | <b>115,477,804</b>   |
| <b>13 Other receipts</b>                       | <b>31 March 2026</b> | <b>31 March 2025</b> |
| (a) Interest income                            | 1,218,813            | 833,411              |
| (b) Other Income                               | 176,054              |                      |
| <b>Total</b>                                   | <b>1,394,867</b>     | <b>833,411</b>       |

