KAMG & ASSOCIATES
Chartered Accountants

E-123, 3rd Floor,
Mangolpuri Industrial Area, Phase-2
Delhi- 110034, India
Ph: +91 9643029548
E-mail: brijk.pandit@kamg.in

INDEPENDENT AUDITOR'S REPORT

To the Members
The Evangelical Fellowship of India Commission on Relief

Opinion

We have audited the accompanying financial statements of The Evangelical Fellowship of India Commission on Relief (the society), which comprise the Balance Sheet as at March 31, 2026, the Income & Expenditure account and Receipts& Payment Account for the year ended and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at March 31, 2026, and of its surplus for the year then ended in accordance with the accounting standards issued by the Institute of the Chartered Accountants of India (ICAI), to the extent applicable.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibility for the Financials Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such Internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

KAMG & ASSOCIATES NEW DELHI Chartered Accountants

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exits. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

We also report as under:

a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
b) In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books,
c) The Balance Sheet, The Income & Expenditure account and the Receipts & Payment account dealt with by this report are in agreement with the books of account.

For KAMG & Associates
Chartered accountants
Firm Registration No. 311027E

KAMG & ASSOCIATES NEW DELHI Chartered Accountants

Brij Kishor Pandit
Partner
Membership No. 537368
UDIN- 26537368VALNGZ7446

Place: New Delhi
Date : 07.08.2026

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560025
CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2026

	Note No.	As at 31.03.2026	As at 31.03.2025
I. SOURCES OF FUNDS			
UNRESTRICTED FUNDS			
Corpus Fund	01	701,300	701,300
General Fund	02	45,576,809	44,893,730
Designated Funds			-
Endowment Fund	03	6,008,749	5,878,792
Emergency Relief Fund	04	1,795,483	1,795,483
Staff Ex-Gratia Fund	05	8,466,087	6,836,392
Asset Replacement Fund	06	14,825,704	12,161,831
Project Asset Fund	07	4,554,081	4,440,915
RESTRICTED FUNDS			
Economic	08	15,104,583	19,058,411
Social		18,230,410	10,525,733
Education		15,324,502	10,061,824
CURRENT LIABILITIES			
Payables & Other Current Liabilities	09	1,023,008	561,053
Total		**131,610,717**	**116,915,465**
II. APPLICATION OF FUNDS			
NON-CURRENT ASSETS			
PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS			
Property, Plant & Equipment - Org	10	35,464,372	36,684,910
Property, Plant & Equipment - Proj		4,547,577	4,421,405
Intangible assets - Org		3,037	9,202
Intangible assets - Proj		6,505	19,510
		40,021,490	**41,135,027**
NON-CURRENT INVESTMENTS	11	6,937,534	4,635,512
CURRENT ASSETS			
Current Investments	11	44,987,522	45,496,372
Short Term Loans & Advances	12	2,845,219	3,087,313
Long Term Investment	13	8,466,087	6,836,392
Cash & Bank Balances	14	27,982,773	15,320,767
Amount Receivable	15	370,093	404,082
		84,651,693	**71,144,926**
Total		**131,610,717**	**116,915,465**

Significant Accounting Polices and Notes to Accounts - Note No. 19
The accompanying notes referred to above form an integral part of these financial statements.

In terms of our report of even date
For KAMG & ASSOCIATES
Chartered Accountants
Firm's Registration: **311027E**

KAMG & ASSOCIATES NEW DELHI Chartered Accountants

Partner: BRIJ KISHOR PANDIT
M. No.: 537368

Place : NEW DELHI
Date : 7 AUG 2026

For and on behalf of
Board Members of EFICOR

Sanjay Patra
Chairperson

Thampy Mathews
Treasurer

Mangalapudi Ramesh Babu
Executive Director

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560025

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED MARCH 31, 2026

	Note No.	For Year Ended March 31, 2026	For Year Ended March 31, 2025
III INCOME			
INCOME OUT OF RESTRICTED FUNDS			
Grants received forProjects	16	209,789,542	183,763,889
Interest from Investment / Savings		524,251	857,752
INCOME OUT OF UNRESTRICTED FUNDS			
Grants received forProject Administration		5,085,530	2,436,581
Interest -			
-from Savings Account		602,203	565,107
-from Investments		2,506,224	3,245,012
-from Income Tax Refund		53,568	33,442
-from LIC		565,102	
Other Income			
Misc. Income		22,128	109,566
Sales of Project Assets		29,050	114,808
Foreign Exchange Gain			68,704
Total		**219,177,598**	**191,194,860**
IV EXPENDITURE			
EXPENDITURE OUT OF RESTRICTED FUNDS			
Expenditure on Specific Projects	17	198,050,666	189,571,720
EXPENDITURE OUT OF UNRESTRICTED FUNDS			
Project Admin	18	6,233,887	9,108,647
Depreciation (Organisational Assets)	10	1,843,478	2,091,881
Total		**206,128,031**	**200,772,248**
Surplus / Deficit		**13,049,567**	**(9,577,388)**
Surplus / Deficit appropriated to			
i) Restricted Funds			
Economic		**(2,741,665)**	**108,334**
Social		**10,264,031**	**(2,215,945)**
Education		**4,740,761**	**(3,223,849)**
ii) Transferred to Ex-Gratia Fund		**306,966**	**-**
iii) General Fund		**479,474**	**(4,245,928)**
Total		**13,049,567**	**(9,577,388)**

Significant Accounting Polices and Notes to Accounts - Note No. 19
The accompanying notes referred to above form an integral part of these financial statements.

In terms of our report of even date

For KAMG & ASSOCIATES
Chartered Accountants
Firm's Registration: **311027E**

KAMG & ASSOCIATES NEW DELHI Chartered Accountants

Partner: BRIJ KISHOR PANDIT
M. No.: 537368

Place : NEW DELHI
Date : 7 AUG 2026

For and on behalf of
Board Members of EFICOR

Sanjay Patra
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Executive Director

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560025
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2026

Receipts	Amount (Rs.)	For Year Ended March 31, 2026	For Year Ended March 31, 2025
Opening Balance			
Cash at Bank	15,320,767		9,629,396
Fixed,Deposits	50,131,884	65,452,651	62,908,698
Restricted Funds			
Grants Received for Project		209,789,542	185,468,302
Receipts - Non Restricted			
Reimbursement of Expenses		5,699,715	1,457,917
Other Receipts			
Bank Iterest - Restricted		524,251	857,752
Interest on Investment (FD)	2,491,566		3,245,012
Interest on Savings Bank Accounts	616,861		565,107
Misc. Income	22,128		109,566
Interest from LIC	565,102		-
Interest from it Deptt	53,568		33,442
Sale of Project Assets / Organisational Assets	96,951	3,846,176	211,463
Total		**285,312,335**	**264,486,655**

Payments	Amount (Rs.)	For Year Ended March 31, 2026	For Year Ended March 31, 2025
Restricted Funds			
Project Expenses Restricted		198,050,666	191,443,906
Non Restricted Funds			
Project Administration	6,233,887		7,234,101
Addition to Organisational Assets	684,676	6,918,563	2,015,588
Other Payments			
Loans / Adv / Deposits / Receivables	183,113		(2,070,378)
Endowment Fund	252,165	435,278	410,787
Closing Balance			
Cash at Bank	27,982,773		15,320,767
Fixed Deposits	51,925,056	79,907,828	50,131,884
Total		**285,312,335**	**264,486,655**

Significant Accounting Policies and Notes to Accounts - Note No. 19
The accompanying notes referred to above form an integral part of these financial statements.

In terms of our report of even date
For KAMG & ASSOCIATES
Chartered Accountants
Firm's Registration: **311027E**

KAMG & ASSOCIATES NEW DELHI Chartered Accountants

Partner: BRIJ KISHOR PANDIT
M. No.: 537368

Place : NEW DELHI
Date : 7 AUG 2026

For and on behalf of
Board Members of EFICOR

Sanjay Patra
Chairperson

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Treasurer

Mangalapudi Ramesh Babu
Executive Director

THE EVENGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BENGALURU - 560 025

CONSOLIDATED SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2026

Property, Plant and Equipment & Intangible Assets **Note No. 10**

Property, Plant and Equipment

Organisational Assets :

S.No.	ASSET	W.D.V as at 01.04.2025 (Rs.)	Additions During the year Ist Half (Rs.)	Additions During the year 2nd Half (Rs.)	Total Addition during the year	Transfer / Sale during the year (Rs.)	Total as at 31.03.2026 (Rs.)	Rate of Dep	Dep for the year (Rs.)	Loss/Gain on sale on Assets	W.D.V as at 31.03.2026 (Rs.)
1	BUILDING	1,690,593	-	-	-	-	1,690,593	10%	169,059	-	1,521,534
2	LAND - DELHI	26,627,200	-	-	-	-	26,627,200	0%	-	-	26,627,200
3	FURNITURE & FITTINGS	1,272,840	8,100	-	8,100	4,640	1,276,300	10%	127,630	-	1,148,670
4	EQUIPMENT	717,673	110,257	10,000	120,257	38,600	799,330	15%	119,149	-	680,180
5	COMPUTERS	1,595,267	391,850	55,000	446,850	24,661	2,017,456	40%	696,064	-	1,321,393
6	VEHICLES	4,781,338	-	109,469	109,469	-	4,890,807	15%	725,411	-	4,165,396
	TOTAL (a)	**36,684,910**	**510,207**	**174,469**	**684,676**	**67,901**	**37,301,685**		**1,837,313**	**-**	**35,464,372**
	Intangible Assets										
S.No.	**ASSET**	**W.D.V as at 01.04.2025 (Rs.)**	**Additions During the year Ist Half (Rs.)**	**Additions During the year 2nd Half (Rs.)**	**Total Addition during the year**	**Transfer / Sale during the year (Rs.)**	**Total as at 31.03.2026 (Rs.)**	**Rate of Dep**	**Dep for the year (Rs.)**	**Loss/Gain on sale on Assets**	**W.D.V as at 31.03.2026 (Rs.)**
1	Software	9,202	-	-	-	-	9,202	40%	6,165	-	3,037
	Total	**9,202**	-	-	-	-	**9,202**	**0.40**	**6,165**	**-**	**3,037**
	Total-Organisational Assets	**36,694,112**	**510,207**	**174,469**	**684,676**	**67,901**	**37,310,887**		**1,843,478**	**-**	**35,467,409**
	Project Assets :										
S.No.	**ASSET**	**W.D.V as at 01.04.2025 (Rs.)**	**Additions During the year Ist Half (Rs.)**	**Additions During the year 2nd Half (Rs.)**	**Total Addition during the year**	**Transfer / Sale during the year (Rs.)**	**Total as at 31.03.2026 (Rs.)**	**Rate of Dep**	**Depreciation for the year (Rs.)**	**Loss/Gain on sale on Assets**	**W.D.V as at 31.03.2026 (Rs.)**
1	FURNITURE & FITTINGS	635,151	89,214	9,912	99,126	6,100	728,177	10%	72,322	-	655,855
2	EQUIPMENT	2,039,958	213,313	176,300	389,613	22,050	2,407,521	15%	347,906	-	2,059,616
3	COMPUTERS	708,976	141,000	300,900	441,900	900	1,149,976	40%	399,811	-	750,165
4	VEHICLES	1,037,320	235,552	-	235,552	-	1,272,872	15%	190,931	-	1,081,941
	TOTAL (b)	**4,421,405**	**679,079**	**487,112**	**1,166,191**	**29,050**	**5,558,546**		**1,010,970**	**-**	**4,547,577**
	Intangible Assets										
S.No.	**ASSET**	**W.D.V as at 01.04.2025 (Rs.)**	**Additions During the year Ist Half (Rs.)**	**Additions During the year 2nd Half (Rs.)**	**Total Addition during the year**	**Transfer / Sale during the year (Rs.)**	**Total as at 31.03.2026 (Rs.)**	**Rate of Dep**	**Dep for the year (Rs.)**	**Loss/Gain on sale on Assets**	**W.D.V as at 31.03.2026 (Rs.)**
1	SOFTWARE	19,510	-	-	-	-	19,510	40%	13,005	-	6,505
	Total	**19,510**	-	-	-	-	**19,510**		**13,005**	**-**	**6,505**
	Total Project Assets	**4,440,915**	**679,079**	**487,112**	**1,166,191**	**29,050**	**5,578,056**		**1,023,975**	**-**	**4,554,081**
	Grand Total	**41,135,027**	**1,189,286**	**661,581**	**1,850,867**	**96,951**	**42,888,943**		**2,867,453**	**-**	**40,021,490**

KAMG & ASSOCIATES * NEW DELHI * Chartered Accountants

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

REGD OFFICE: 1305, BRIGADE TOWER, 135, BRIGADE ROAD, BANGALORE - 560 025

Consolidated Schedule to the Balance Sheet as at March 31, 2026

Note No. :08

PROGRAMMES	OPENING BALANCE AS ON 01.04.2025	AMOUNT OF INCOME/RECEIPTS DURING THE YEAR	BANK INTEREST ALLOCATED	AMOUNT OF EXPENDITURE/ PAYMENT DURING THE YEAR	AMOUNT TRANSFERRED TO ASSET REPLACEMENT FUND	TRANSFERRED FROM / TO GENERAL FUND	CLOSING BALANCE AS ON 31.03.2026
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Economic	19,058,411	51,878,309	243,624	54,863,598	1,327,206	115,044	15,104,583
Social	10,317,700	124,631,806	149,770	114,517,544	1,336,667	(1,014,654)	18,230,410
Education	10,061,824	33,279,428	130,857	28,669,524	-	521,917	15,324,502
Resourse Mobilization	208,033	-	-	-	-	(208,033)	-
Grand Total	**39,645,968**	**209,789,542**	**524,251**	**198,050,666**	**2,663,873**	**(585,726)**	**48,659,496**
Previous Year Total	**47,732,453**	**185,468,302**	**857,752**	**191,443,906**	**(2,950,044)**	**(18,589)**	**39,645,968**

KAMG & ASSOCIATES
NEW DELHI
Chartered Accountants

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
CONSOLIDATED SCHEDULES TO BALANCE SHEET AS AT 31st MARCH, 2026.

Note No. 01 -Corpus Fund	As At 31/03/2026	As At 31/03/2025
Opening Balance	701,300	701,300
Closing Balance	701,300	701,300

Note No. 02 General Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	44,893,730	49,223,827
Add: Amount transferred from Restricted Funds	585,726	18,589
Add: Amount transferred from Project Asset Fund	-	495,450
Add: Amount transferred from I & E Account	615,152	418,954
Sub Total	46,094,609	50,156,820
Transferred from I & E Account	135,678.54	4,878,490
Less: Amount Transferred to Endowment Fund being bank interest	382,121.48	384,600.00
Sub Total	517,800.02	5,263,090
Closing Balance	45,576,809	44,893,730

Note No. 03 Endowment Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	5,878,792	5,891,479
Add: Amount transferred from General Fund being bank interest	382,121.48	384,600.00
Add: Contribution Received during the year	-	13,500.00
Sub Total	6,260,914	6,289,579
Less: Expenses Incured	252,165	410,787
Closing Balance	6,008,749	5,878,792

Note No. 04 - Emergency Relief Fund Endowment Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	1,795,483	1,795,483
Closing Balance	1,795,483	1,795,483

Note No. 05 Staff Ex-gratia Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	6,836,392	6,836,392
Add: Previous Years adjustment	467,897	-
Add: Net of Fund Movement during the year	854,832	-
Add: transfereed from I & E Account	306,966	-
Closing Balance	8,466,087	6,836,392

Note No. 06 - Asset Replacement Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	12,161,831	9,211,787
Add: Utility Charges of own Assets	2,663,873	2,950,044
Sub Total	14,825,704	12,161,831

Note No. 07 - Project Asset Fund	As at 31/03/2026	As at 31/03/2025
Opening Balance	4,440,915	5,575,319
Add: Project Assets purchased during the year	1,166,191	603,122
Sub Total	5,607,106	6,178,441
Less : Project Assets sold during the year	29,050	114,808
Less : Depreciation on project assets	1,023,975	1,127,267
Less : Transferred to General Fund	-	495,450
Sub Total	1,053,025	1,737,526
Closing Balance	4,554,081	4,440,915

KAMG & ASSOCIATES NEW DELHI Chartered Accountants

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
CONSOLIDATED SCHEDULES TO BALANCE SHEET AS AT 31st MARCH, 2026.

Note No. 09 - Payable & Other Current Liabilities	As at 31/03/2026	As at 31/03/2025
TDS Deducted at Source	111,328	170,500
Staff Benefit	663,760	383,927
Payable Others - Donors	247,920	6,626
Closing Balance	**1,023,008**	**561,053**

Note No. 11 - Non Current Investment				
Name of Bank	**Term Deposit Number**	**Date of Maturity**	**As at 31/03/2026**	**As at 31/03/2025**
YES Bank, Janakpuri, New Delhi	016538400116508	21.08.2027	2,519,452	2,345,929
	016538400117211	11.09.2027	1,256,920	1,168,063
ESAF, Mayur Vihar Branch, New Delhi	10260000137509	02/04/2027	1,014,619	-
	10260000137439	02/04/2027	1,010,321	-
YES Bank, Janakpuri, New Delhi	008713094895	08/06/2027	1,136,222	1,121,520
Total			**6,937,534**	**4,635,512**

KAMG & ASSOCIATES * NEW DELHI * Chartered Accountants

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
CONSOLIDATED SCHEDULES TO BALANCE SHEET AS AT 31st MARCH, 2026.

Note No. 11 - Current Investment				
DCB, New Delhi	31125200019682	12/06/2025	-	1,113,055
RBL Bank, Janakpuri, ND - 58	709018868182	03/06/2025	-	5,647,842
YES Bank, 54-B, B1 BLOCK, Community Centre, Janakpur, New Delhi - 110058	016538400000953	23/07/2025	-	5,374,647
	016538400000963	23/07/2025	-	5,374,647
	016538400000973	23/07/2025	-	5,374,647
	016538400000983	23/07/2025	-	5,374,647
	016538400116475	20/02/2026	-	2,362,207
	016538400116485	20/02/2026	-	2,360,159
	016538400001536	24/01/2027	5,746,024	-
	016538400001546	24/01/2027	5,745,082	-
	016538400001556	24/01/2027	5,742,534	-
	016538400001566	24/01/2027	5,742,534	-
ESAF, Mayur Vihar Branch, New Delhi	008713123256	20/03/2027	2,060,745	-
	008713123257	20/03/2027	2,062,216	-
	008713123258	20/03/2027	2,062,217	-
	0087131228005	25/02/2027	2,516,381	-
	0087131228006	25/02/2027	2,516,381	-
	0087131228007	25/02/2027	2,516,381	-
	0087131228008	25/02/2027	2,509,828	-
	10230000793790	03/12/2025	-	116,111
	10230000899001	21/12/2025	-	115,651
	10230001575163	02/06/2025	-	1,149,081
	10230001578048	02/06/2025	-	1,149,079
	10230001619613	06/06/2025	-	229,625
	10230001649835	04/06/2026	610,099	573,821
	10230001649855	05/06/2026	-	2,295,289
	10230001649875	05/06/2026	-	4,590,576
	10230001649885	05/06/2026	-	2,295,290
DCB Bank, New Delhi	31125200029005	19/12/2026	3,093,549	-
	31125200029014	19/12/2026	2,063,551	-
Total			**44,987,522**	**45,496,372**
Total (Non & Current Investments)			**51,925,056**	**50,131,884**

NEW DELHI
KAMG & ASSOCIATES Chartered Accountants

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
CONSOLIDATED SCHEDULES TO BALANCE SHEET AS AT 31st MARCH, 2026.

Note No. 11 - Current Investment				
DCB, New Delhi	31125200019682	12/06/2025	-	1,113,055
RBL Bank, Janakpuri, ND - 58	709018868182	03/06/2025	-	5,647,842
YES Bank, 54-B, B1 BLOCK, Community Centre, Janakpur, New Delhi - 110058	016538400000953	23/07/2025	-	5,374,647
	016538400000963	23/07/2025	-	5,374,647
	016538400000973	23/07/2025	-	5,374,647
	016538400000983	23/07/2025	-	5,374,647
	016538400116475	20/02/2026	-	2,362,207
	016538400116485	20/02/2026	-	2,360,159
	016538400001536	24/01/2027	5,746,024	-
	016538400001546	24/01/2027	5,745,082	-
	016538400001556	24/01/2027	5,742,534	-
	016538400001566	24/01/2027	5,742,534	-
ESAF, Mayur Vihar Branch, New Delhi	008713123256	20/03/2027	2,060,745	-
	008713123257	20/03/2027	2,062,216	-
	008713123258	20/03/2027	2,062,217	-
	0087131228005	25/02/2027	2,516,381	-
	0087131228006	25/02/2027	2,516,381	-
	0087131228007	25/02/2027	2,516,381	-
	0087131228008	25/02/2027	2,509,828	-
	10230000793790	03/12/2025	-	116,111
	10230000899001	21/12/2025	-	115,651
	10230001575163	02/06/2025	-	1,149,081
	10230001578048	02/06/2025	-	1,149,079
	10230001619613	06/06/2025	-	229,625
	10230001649835	04/06/2026	610,099	573,821
	10230001649855	05/06/2026	-	2,295,289
	10230001649875	05/06/2026	-	4,590,576
	10230001649885	05/06/2026	-	2,295,290
DCB Bank, New Delhi	31125200029005	19/12/2026	3,093,549	-
	31125200029014	19/12/2026	2,063,551	-
Total			**44,987,522**	**45,496,372**
Total (Non & Current Investments)			**51,925,056**	**50,131,884**

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF
CONSOLIDATED SCHEDULES TO BALANCE SHEET AS AT 31st MARCH, 2026.

Note No. 12 Short Term Loans & Advances	As at 31/03/2026	As at 31/03/2025
(a) Advances:		
Advance to Staff	1,194,986	1,650,338
Advance to Others	1,122,384	824,926
(b) Deposits:		
Security Deposit	128,000	128,000
General Deposits	78,850	91,550
Rental Deposits	310,000	379,500
Telephone Deposits	10,999	12,999
Total	**2,845,219**	3,087,313

Note No. 13 Long Term Investment (LIC)	As at 31/03/2026	As at 31/03/2025
Opening Balance	6,836,392	6,836,392
Further Investment with LIC (net)	1,629,695	-
Total	**8,466,087**	**6,836,392**

Note No. 14 Cash & Bank Balances			As at 31/03/2026	As at 31/03/2025
Name of Bank	**Place**	**Account No.**		
Cash			-	-
In Current Account (a)				
State Bank of India	Dist. Centre, Janakpuri ND-58	32453171097	964,035	452,053
	Sub Total (a)		**964,035**	**452,053**
In Savings Bank Account (b)				
Kotak Mahidra Bank	Janakpuri, New Delhi - 58	1211172388	327,953	1,319,413
Punjab National Bank	Pakur, Jharkhand State	6120000100020017	478,659	565,830
State Bank of India-FCRA	11, Sansad Marg, New Delhi - 1	40033878514	8,184,107	259,093
Standard Chartered Bank	Sansad Marg, New Delhi - 1	52510891183	10,532,881	7,195,257
State Bank of India	Bengaluru, Karnataka State	64214225664	216,619	499,439
State Bank of India	Barwani, M.P State	'34994471341	247,291	198,508
ICICI Bank	Janakpuri, ND-58	008701052655	294,924	370,406
ICICI Bank	Janakpuri, ND-58	008701052487	6,524	6,358
ICICI Bank	Janakpuri, ND-58	008701052503	68,893	67,144
ICICI Bank	Janakpuri, ND-58	008701052711	93,710	932,389
ICICI Bank	Janakpuri, ND-58	008701052550	159,526	40,117
ICICI Bank	Janakpuri, ND-58	008701052555	457,498	35,288
ICICI Bank	Janakpuri New Delhi	008701047243	513,810	434,711
ICICI Bank	Janakpuri New Delhi	008701054236	3,878,489	-
State Bank of India	Janakpuri New Delhi	30647111974	1,406,084	763,769
State Bank of India	Atmakur, A.P	36878716440	113,745	110,896
ESAF Bank	Mayur Vihar, New Delhi	50200005375470	38,024	2,070,096
	Sub Total (b)		**27,018,738**	**14,868,714**
	Grand Total (a+b)		**27,982,773**	**15,320,767**

Note No. 15 - Amount Receivables	As at 31/03/2026	As at 31/03/2025
TDS Receivable	317,841	375,083
Receivables - Others	52,252	28,999.00
Total	**370,093**	**404,082**

KAMG & ASSOCIATES NEW DELHI Chartered Accountants

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

CONSOLIDATED SCHEDULES TO INCOME & EXPENDIUTRE STATEMENT
FOR THE YEAR ENDED 31st MARCH, 2026

Note No. 16 - Grants Received for Projects	For Year Ended March 31, 2026	For Year Ended March 31, 2025
ECONOMIC	**51,878,309**	**73,551,772**
E-01 Agriculture development programmes	32,398,164	45,644,079
E-03 'Formation and strengthening of farmer producer org.	4,182,237	6,223,708
E-05 'Vocational Training & short turm skill Programme	11,986,970	15,487,354
E-19 'Community renewal energy	-	3,306,243
E-15 'Job Placement for trained youth	3,310,938	2,890,388
	-	-
SOCIAL	**124,631,806**	**90,089,146**
S-11 'Mental Health Conselling	-	1,890,884
S-30 'Pre-disaster risk reduction, mitigation	25,904,189	21,057,279
S-03 'Maternal and child health care	28,490,098	22,682,499
S-04 'Nutrition food Security programms	32,810,478	21,316,318
S-06 'Sanitation & Hygiene with Equity in Tribal Areas	-	2,997,964
S-09 'Disability Care & Provision of Assistive Devices	1,863,508	-
S-16 'Disaster Relief, Emergency Response	35,563,533	20,144,202
EDUCATION	**33,279,428**	**20,122,971**
ED-19 'Awareness programmes	33,279,428	20,122,971
Total	**209,789,542**	**183,763,889**

Note No. 17 - Project Expenditure	For Year Ended March 31, 2026	For Year Ended March 31, 2025
ECONOMIC	**73,434,535**	**69,216,421**
E-01 Agriculture development programmes	32,232,468	48,110,703
E-03 'Formation and strengthening of farmer producer org.	5,259,167	3,885,931
E-05 'Vocational Training & short turm skill Programme	29,935,821	14,622,066
E-15 'Job Placement for trained youth	2,875,400	2,597,721
E-19 'Community renewal energy	3,131,679	-
SOCIAL	**114,517,544**	**97,008,480**
S-03 'Maternal and child health care	16,284,178	21,269,214
S-04 'Nutrition food Security programms	36,801,905	21,506,196
S-06 Sanitation	198,874	-
S-09 'Disability Care & Provision of Assistive Devices	1,959,061	-
S-11 'Mental Health Conselling	572,775	1,450,059
S-16 'Disaster Relief, Emergency Response	35,920,286	23,878,545
S-30 'Pre-disaster risk reduction, mitigation	22,780,466	28,904,466
EDUCATION	**10,098,587**	**23,346,819**
ED-19 'Awareness programmes	10,098,587	23,346,819
Total	**198,050,666**	**189,571,720**

KAMG & ASSOCIATES NEW DELHI Chartered Accountants

THE EVANGELICAL FELLOWSHIP OF INDIA COMMISSION ON RELIEF

CONSOLIDATED SCHEDULES TO INCOME & EXPENDIUTRE STATEMENT

Note No. 18 - Project Admin Expenditure	For Year Ended March 31, 2026	For Year Ended March 31, 2025
AGM / Board Expenses	108,558	379,874
Consultancy Fee	207,892	1,513,173
General Office Expenses	113,405	117,367
Insurance	3,367	102,924
Project Expenses	92,080	15,897
Rent	147,747	131,230
Staff Welfare	91,408	563,414
Telephone / Mobile / Internet	39,970	36,751
Travel Expenses	334,343	235,815
Accomodation Food	115,726	50,822
ADVT / Photo / Publicity	133,109	15,000
Bank Charges	108,519	123,413
Electricity / Water	37,789	164,189
Freight / Transporation	15,500	23,092
General Repairs Maintenance	37,342	79,876
Hospitality / Honorarium	22,585	41,008
Postage / Courier	37,564	114,291
Printing / Statioonery	377,826	415,046
Property Maintenance / Tax	109,381	149,981
Registration Fee / Subscription / Membership Fee	431,744	292,680
Salaries & Benefits	3,644,920	3,622,545
Vehicle Repairs / Maintenance	23,112	920,260
Total	**6,233,887**	**9,108,647**

KAMG & ASSOCIATES
NEW DELHI
Chartered Accountants

EFICOR
1305, BRIGADE TOWER, 135 BRIGADE ROAD, BANGALORE - 25
CONSOLIDATED RESTRICTED FUND BALANCE AS AT 31.03.2026

Foreign Contribution

S.No.	Projects / Programmes	Name of Donor	Op. Balance As on 01.04.2025	Projects Grants	Bank Interest	Received during the Year	Funds Utilised	Adjustment / Transfer	Closing Balance As At 31.03.2026
EC	Economic:								
E-01	Agriculture development programmes								
1	Chenchu Tribal Dev. Project	Tearfund Australia	65,136	3,910,560	7,218	3,917,778	3,983,053	-	-139
2	Heart Tribal Development	Tearfund Australia	149,098	4,723,058	8,849	4,731,907	4,631,903	-	249,102
3	Bellary Livelihood Project	Tearfund Australia	1,916	-	-	-	-	-1,916	0
4	Amarapara Agri, Livelihood & Food Security Project	Tearfund Canada	1,689,400	9,553,148	13,030	9,566,178	6,783,857	-	4,471,721
5	Mawasi Tribal Integrated Development Project	Tearfund Australia	118,019	4,118,039	8,634	4,126,673	4,220,891	-	23,801
6	Godda Community Based Water & Food Security Project	RIST (The Huns Foundatior	2,988,550	-	-	-	2,988,550	-	-
7	Punarnirman Project - VH	World Renew (VH)	832,733	6,079,698	29,819	6,109,517	5,229,358	1	1,712,893
8	Punarnirmar - Bakers Health	World Renew (Baker)	2,429,399	1,352,394	24,355	1,376,749	2,632,266	-	1,173,882
9	Punarnirman Project II (SAF)	World Renew	1,574,910	-	39,047	39,047	52,000	-	1,561,957
10	Punarnirman Project II (FS&CD)	World Renew	1,031,735	2,661,267	17,762	2,679,029	2,540,296	-	1,170,468
11	Punarnirman Video Documentation	World Renew	35,318	-	-	-	-	-35,318	-
	Sub Total		10,916,215	32,398,164	148,714	32,546,878	33,062,174	-37,234	10,363,685
E-03	Formation and strengthening of farmer producer org.		-	-	-	-	-	-	-
1	Musahar Sustainable Development Project	Tearfund Australia	-167,545	4,182,237	7,013	4,189,250	3,997,076	-	24,629
2	Needs Assessment	The SEED Group	84,678	-	-	-	-	-84,678	-
3	Equiping Sustainable Livelihood Opportunities Project	Tearfund	1,263,594	-	-	-	1,262,091	-	1,503
	Sub Total		1,180,727	4,182,237	7,013	4,189,250	5,259,167	-84,678	26,132
E-05	Vocational Training & short turm skill Programme		-	-	-	-	-	-	-
1	Samrudhi Awareness & Well Being Project	Tearfund Australia	25,346	9,323,916	24,058	9,347,974	9,067,985	-	305,335
2	Asha West Delhi Urban Resilience Project	PUI SHAN & JASON	40,566	-	-	-	-	-40,566	-
3	Empowerment Through Education & Vocational Training	Good Neighbors	2,416,158	-	-	-	2,416,158	0	0
4	Kaushal Connect	Good Neighbors	-	2,643,054	14,893	2,657,947	273,936	-	2,384,011
	Sub Total		2,482,070	11,966,970	38,951	12,005,921	11,758,079	-40,566	2,689,346
E-15	Job Placement for trained youth		-	-	-	-	-	-	-
1	Youth For Development	Kerk in actie	1,431,373	3,310,938	35,178	3,346,116	2,960,400	-	1,817,089
	Sub Total		1,431,373	3,310,938	35,178	3,346,116	2,960,400	-	1,817,089
E-19	Community renewal energy		-	-	-	-	-	-	-
1	Building Community ResilienceTrasforming Towards	Christian Aid	3,306,243	-	13,768	13,768	3,131,679	-	188,332
	Sub Total		3,306,243	-	13,768	13,768	3,131,679	-	188,332
	Total Of Economic		19,316,628	51,858,309	243,624	52,101,933	56,171,499	-162,478	15,084,583
			-	-	-	-	-	-	-
S	Social:		-	-	-	-	-	-	-
S-03	Maternal and child health care		-	-	-	-	-	-	-
1	Suraksha Balvikas Project	ERIKS	1,610,855	8,056,885	29,808	8,086,693	9,464,088	-	233,460
2	Suposhan Child Nutrition Project	Tearfund Australia	187,135	1,266,232	2,783	1,269,015	1,550,424	-	-94,274
3	Unnati MCH PROJECT	ACC International Relief Inc	-140,058	2,650,826	16,108	2,666,934	3,135,995	-32,972	-642,091
	Sub Total		1,657,932	11,973,943	48,699	12,022,642	14,150,508	-32,972	-502,905
S-04	Nutrition food Security programms		-	-	-	-	-	-	-
1	Roshni Project	The SEEDS Group	1,669,451	26,587,125	348	26,587,473	30,706,868	-	-2,449,944
2	Child Well Being Community Development Program	Good Neighbors	265,808	6,223,353	10,353	6,233,706	6,176,287	-26,601	296,626
	Sub Total		1,935,259	32,810,478	10,701	32,821,179	36,883,155	-26,601	-2,153,318
S-09	Disability Care & Provision of Assistive Devices		-	-	-	-	-	-	-
1	Divyang Empowerment Project, Delhi	Tearfund Australia	-	1,863,508	3,366	1,866,874	1,979,061	115,640	3,453
	Sub Total		-	1,863,508	3,366	1,866,874	1,979,061	115,640	3,453

S.No.	Projects / Programmes	Name of Donor	Op. Balance As on 01.04.2025	Projects Grants	Bank Interest	Received during the Year	Funds Utilised	Adjustment / Transfer	Closing Balance As At 31.03.2026
S-11	**Mental Health Conselling**		-	-	-	-	-	-	-
1	Trauma Healing	World Renew	781,090	-	-	-	572,775	-	208,315
	Sub Total		781,090	-	-	-	572,775	-	208,315
S-16	**Disaster Relief, Emergency Response**		-	-	-	-	-	-	-
1	India Flood Relief	Kerk in actie	14,034	-	-	-	-	-14,034	-
2	Manipur Riot Relief (Mizoram)	Tear Fund Canada	33,148	-	-	-	-	-33,148	-
3	Disaster Preparedness for Community Leaders	Tearfund	310,595	-	-	-	310,595	-	-
4	Assam Flood Relief	World Renew	2,940	86,051	-	86,051	-	-88,991	-
5	Assam Flood Relief	CEDAR Fund,	10,615	-	-	-	-	-10,615	-
6	Kerala Landslide Relief / Elephant Survivors/Fengal	Chines, CRA & PB	302,252	-	-	-	47,366	-254,886	-
7	Andra Pradesh Flood Response 2024	Multiple Donor	113,239	-	-	-	-	-113,239	-
8	Punjab Flood Relief Response - 25	Multiple Donor	-	5,544,126	-	5,544,126	5,552,605	8,479	-
9	Himachal Pradesh Flood relief	Tearfund Australia	-	4,539,635	-	4,539,635	5,000,182	460,547	-
6	Gosaba Cr Project	Sign of Hope	139,101	-	-	-	-	-139,101	-
9	Humanitarian Assistance To Kannur, Kerala	Christian Aid	-	2,541,847	-	2,541,847	2,541,847	-	-
10	Uttrakhand Flood Relief	Christian Aid / Veere Naste	-	17,951,919	-	17,951,919	17,643,881	-	308,038
11	Interception Project	Trust Bridge	-46,074	1,549,146	-	1,549,146	978,970	-524,102	-
	Sub Total		879,850	32,212,724	-	32,212,724	32,075,446	-709,090	308,038
S-30	**Pre-disaster risk reduction, mitigation**		-	-	-	-	-	-	-
1	Keshariya Livelihood Project	MCC	-	3,145,408	2,349	3,147,757	2,979,290	-	168,467
2	Madhepur DRMR Project	Tearfund Australia	30,163	4,069,587	7,606	4,077,193	3,996,709	-	110,648
3	Disater Risk Management & Resilience Project, Katihar	ERIKS	-86,109	4,241,189	4,985	4,246,174	4,153,286	-	6,779
4	Athani Disaster Resilient Community Project	Kerk in actie	3,296,285	10,022,998	25,316	10,048,314	7,868,652	-	5,475,946
5	Disaster Risk Management &Resilience Project, Samastipur	CEDAR / Tearfund Australi	163,249	4,425,007	46,748	4,471,755	4,477,947	-50,906	106,151
6	Climate Change Knowledge Exchange	GNDR	33,204	-	-	-	-	-33,204	-
7	Project Evaluation Tearfund U.K Projects	Tearfund	119,869	-	-	-	-	-	119,869
	Sub Total		3,556,661	25,904,189	87,004	25,991,193	23,475,883	-84,110	5,987,861
	Total Of Social		8,810,792	104,764,842	149,770	104,914,612	109,136,827	-737,132	3,851,445
			-	-	-	-	-	-	-
ED	**Education:**		-	-	-	-	-	-	-
ED-19	**Awareness programmes**		-	-	-	-	-	-	-
1	Capacity Building For Community Transformation	Tearfund Australia /	2,385,770	15,882,927	65,219	15,948,146	17,783,875	26,173	576,214
2	Sahbhagita Training	Multiple Donor	968,006	1,008,385	20,448	1,028,833	787,062	-	1,209,777
3	Leadership Development Project	Tearfund	1,180,555	1,841,888	5,994	1,847,882	1,010,199	-	2,018,238
4	Community of Practice	Tearfund	28,314	-	-	-	-	-28,314	-
5	Capacity Building (ME & TM)	Tearfund	1,018,487	-	-	-	922,978	-44	95,465
6	EFICOR staff Cap. Building	Tearfund Austalia	282,537	-	-	-	-	-	282,537
7	Justice Hub Project	Trust Bridge	5,506	1,023,713	4,735	1,028,448	1,155,829	524,102	402,227
8	Creation Care & Youth	Tearfund U.K	1,212,557	-	5,684	5,684	757,829	-	460,412
9	Gender Champion	Tearfund U.K	2,130,200	1,782,600	28,777	1,811,377	1,874,878	-	2,066,699
10	Empowering Community Leaders As first Responder	World Renew	-	1,255,558	-	1,255,558	-	-	1,255,558
11	Engaging Stakeholders in Climate Action	Christian Aid	-	2,959,787	-	2,959,787	2,860,604	-	99,183
12	Building Stewardship	Friends of The Great Commission	-	7,385,410	-	7,385,410	1,290,455	-	6,094,955
	Sub Total		9,211,931	33,140,268	130,857	33,271,125	28,443,709	521,917	14,561,264
	Total Of Education		9,211,931	33,140,268	130,857		28,443,709	521,917	14,561,264
			-	-	-		-	-	-
	Resourse Mobilization	Tearfund Australia	208,033	-	-	-	-	-208,033	-
	Grant Total (Economic + Social+Education)		37,547,384	189,763,419	524,251	190,287,670	193,752,035	-585,726	33,497,293

KAMG & ASSOCIATES NEW DELHI Chartered Accountants

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Local Contribution

S.No.	Projects /Programmes	Name of Donor	Op.Balance As on 01.04.2025	Projects Grants	Bank Interest	Total Receipts	Funds Utilized	Adjustment / Transfer	Closing Balance As At 31.03.2026
E	Economic:								
E-05	Vocational Training & short turm skill Programme								
01.	Umang livelihood support PLHA	Multiple	-	20,000	-	20,000	-	-	20,000
02.	Samrudhi Project	Multiple	16,199	-	-	-	19,305	3,106	-
03.	Seemapuri Urban Resilience	Multiple	(114,618)	-	-	-	-	114,618	-
04.	Umang livelihood support PLHA	FPS Food Processiong	(159,798)	-	-	-	-	159,798	-
	Total of Economic		(258,217)	20,000	-	20,000	19,305	277,522	20,000
			-	-	-	-	-	-	-
S	Social		-	-	-	-	-	-	-
S-03	Maternal and child health care		-	-	-	-	-	-	-
01.	Unnati MCH Proj	Multiple	-	690,655	-	690,655	690,655	-	-
02.	Sanjeevani Comm Health & Well Being	Azim Premji Foundation	-	15,800,000	-	15,800,000	1,923,348	-	13,876,652
03.	Suraksha Balvikas Project	Multiple	56,700	25,500	-	25,500	59,667	-	22,533
	Sub Total		56,700	16,516,155	-	16,516,155	2,673,670	-	13,899,185
S-06	Sanitation		-	-	-	-	-	-	-
01.	Sanitation & Hygiene with Equity in Tribal Areas	UNICEF	526,015	-	-	-	198,874	(327,141)	-
	Sub Total		526,015	-	-	-	198,874	(327,141)	-
S-16	Disaster Relief, Emergency Response		-	-	-	-	-	-	-
01.	Wyanad Landslide Relief	Multiple	374,267	27,000	-	27,000	58,390	(20,486)	322,391
02.	Emergency Kerala Flood	Microsoft	123,295	6,252	-	6,252	92,100	(37,447)	-
03.	Wyanad Landslide Mitigation	WIPRO Care Trust	446,312	2,631,447	-	2,631,447	3,077,759	-	-
04.	Emergency Relief	Multiple	(19,681)	-	-	-	133,591	153,272	-
05.	Heatwave Response - Badwani	Multiple	-	375,520	-	375,520	329,800	(45,720)	-
06.	Project Nourish	Multiple	-	310,589	-	310,589	153,200	-	157,389
	Sub Total		924,193	3,350,808	-	3,350,808	3,844,840	49,619	479,780
	Total of Social		1,506,908	19,866,963	-	19,866,963	6,717,384	(277,522)	14,378,965
			-	-	-	-	-	-	-
ED	Education		-	-	-	-	-	-	-
01.	Community Transformation Through Training	Multiple	849,893	139,160	-	139,160	225,815	-	763,238
	Sub Total		849,893	139,160	-	139,160	225,815	-	763,238
	Total of Education		849,893	139,160	-	139,160	225,815	-	763,238
			-	-	-	-	-	-	-
	Grand Total (Economic + Social+Education)		2,098,584	20,026,123	-	20,026,123	6,962,504	-	15,162,203
	Grand Total (Foreign + Local Contribution)		**39,645,968**	**209,789,542**	**524,251**	**210,313,793**	**200,714,539**	**(585,726)**	**48,659,496**
	Previous Year Total		47,732,453	185,468,302	857,752	186,326,054	194,393,950	(18,589)	39,645,968

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Note No. 19 Significant Accounting Policies and Notes to Accounts:

A. Background:

The Evangelical Fellowship of India Commission on Relief (EFICOR) was incorporated on April 30, 1980, as a Society under Karnataka Societies Registration Act 1960 (Karnataka Act No.17 of 1960) vide registration number 70/80-81. EFICOR is also granted registration under Section 12AA and approval under 80G of Income Tax Act 1961. EFICOR is registered under the Foreign Contribution Regulation Act, 2010 vide registration number 231650411.

EFICOR is a national relief and development organization working in India, serving the poor and marginalized irrespective of caste, creed or religion in situations of poverty, injustice and disaster. EFICOR implements projects of Disaster Management, Mother & Childcare and Nutrition, HIVAIDS, Climate Change Adaptation and Livelihood in different states of India.

B. Significant Accounting Policies and Notes to Accounts:

i) Accounting Conventions

a) The financial statements have been prepared and presented on cash basis in general except for certain current contractual obligations, staff benefits and statutory liabilities which have been accounted for on accrual basis. The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India.

ii) Property, Plant & Equipment and Intangible Assets

a) Property, Plant & Equipment and Intangible Assets are stated at written down values. The cost is inclusive of freight, duties, levies & any directly attributable costs of bringing assets to their working condition. Sale of assets is credited to the respective asset head with the sale consideration.

b) Property, Plant & Equipment and Intangible assets procured for projects have in the first instance been debited to the Income & Expenditure Account under various program heads as per the requirement of the donor agencies. Subsequently, these assets have been capitalized by debiting Fixed Assets-Project and crediting Projects Assets Funds. Other project assets which are not agreed to be charged off by the donor agencies are capitalized under organization assets.

c) Sale of project assets is, in the first instance, credited to income with sale proceeds & appropriated to General Funds. Subsequently these are credited to respective asset head by debiting the Project Assets Fund Account with the sale proceeds.

iii) Method of Depreciation

a) Depreciation has been calculated at the rates prescribed under the Income Tax Act, 1961. However, no depreciation has been charged on assets sold during the year under review.

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b) Depreciation on Project Assets which are charged off has been debited to Project Asset Fund & is not charged as an expense in the Income & Expenditure Account.

iv) Asset Replacement Fund

The fund represents the amount accumulated by EFICOR for the purpose of replacing its assets whenever the need arises. The amount required for the fund is appropriated out of various program/projects towards utility charges. These appropriations towards utility charges are as per approved budgets by donor agencies. This account is reviewed from time to time to maintain a reasonable balance in this account and the excess / shortage is adjusted by transferring to / from General Fund

v) Endowment Fund

Interest earned / expenses incurred out of Endowment Fund is credited / debited directly under the fund and is not routed through the Income & Expenditure Account. The interest credited under the head is calculated at the average of interest rate earned by EFICOR on its Fixed Deposits and transferred from General Fund.

vi) Emergency Relief Fund:

As per the decision of the Board, an Emergency Relief Fund has been created to respond to emergency relief as and when required

vii) Restricted Fund

a) All restricted projects receipts are recognized as income as and when they are received. Restricted project receipt remaining unspent at the end of the period are transferred from Income & Expenditure account to Restricted Fund in the Balance Sheet.

b) Restricted Funds at the close of the financial year are reconciled with balances appearing against various donors/projects and difference if any is adjusted against General Fund.

viii) Employee Benefits:

a) **Provident Fund:** Provident Fund for employees is a defined contribution scheme where contribution is made to funds administered by Government Provident Fund Authority.

b) **Payment of Gratuity Amounts to LIC Fund**: EFICOR has established a trust by the name of "The EFICOR Employees Group Gratuity Trust" (trust) with LIC of India to manage its gratuity obligations. In accordance with the trust agreement, EFICOR contributes an amount estimated by LIC to the trust, which is then utilized by the trust to make the necessary payments to the LIC fund. EFICOR ensures that all contributions to the trust and subsequent payments to the LIC fund are in line with its statutory obligations under the Payment of Gratuity Act, 1972. The Gratuity fund (net) with the LIC as on 31.03.2026 is **Rs. 3,19,20,733.62**

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c) **Ex-Gratia:** As per EFICOR's policy, the retiring / resigning employees are eligible for an ex-gratia payment calculated for each year's service completed with the organisation. For this purpose, EFICOR has taken "New Group Cash Accumulation Benefit Plan" with LIC of India (Policy No. 103005055) to which it contributes, based on its policy guidelines, on a monthly basis. In the event of retirement/ resignation/ death of an employee the amount due to the employee towards ex-gratia is given and an equivalent amount is recovered from LIC subsequently.

ix) Income Tax Compliance:

a) The Society received the renewal order from the Income Tax Department vide letter dated 18.03.2026 granting renewal of registration under Section 12AB(1)(b) of the Income-tax Act, 1961 (Registration No. AAATE0123ADL01) and approval under Section 80G(5) (Registration No. AAATE0123ADL02). The registrations are valid for the Assessment Years 2027–28 to 2031–32, effective from 01.04.2026.

b) During the previous year the society was engaged for charitable purposes as defined under clause (15) of section 2 of Income Tax Act, 1961 and is not involved in carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity.

c) Investments of EFICOR are governed by section 11(5) and section 13 of the Income Tax Act, 1961. The investments (Fixed Deposits) are stated at cost and are reflected under Cash & Bank Balances in the Balance Sheet.

d) As per computation of application of income towards charity in India in terms of the Income Tax Act, 1961, EFICOR applied Rs 205,221,394 out of the total income of Rs. 219,245,499 during the previous year which works out to 93.60% of total Income for the year. This is more than the required application of 85% under the Income Tax Act, 1961.

x) Foreign Contribution (Regulation) Act , 2010

a) EFICOR's registration under Foreign Contribution (Regulation) Act, 2010 has been renewed vide letter dated 30.11.2022 received from The Ministry of Home Affairs, Foreigners Division (FCRA Wing), and is valid for a period of 5 years with effect from 01.04.2023.
b) Foreign Exchange is converted at the rates applicable on the date of receipt / sale / surrender of the foreign exchange.
c) Separate books of accounts are maintained for Foreign Contribution and Local Contribution.
d) As per requirements of the Foreign Contribution Regulation Act, 2010, the Society maintains a separate designated bank account with State Bank of India, 11, Sansad Marg, New Delhi Account No. 40033878514 for depositing all foreign contributions received by it.
e) All utility bank accounts opened by the Society for implementing projects across the country are intimated to the Ministry of Home Affairs (FCRA Wing) within the stipulated time as required by provisions of section 42 (Rule 9 & 17A) of the FCRA, 2010.

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xi) Previous year's figures have been regrouped/ rearranged, wherever necessary, to make them comparable to current year figures.

Date: 7 AUG 2026
Place: New Delhi

DR. SANJAY PATRA
CHAIRMAN
EFICOR BOARD

THAMPY MATHEWS
TREASURER
EFICOR BOARD

MANGALAPUDI RAMESH BABU
EXE. DIRECTOR / SECRETARY
EFICOR BOARD

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