Malhotra & Associates
Chartered Accountants

309, DELHI CHAMBER, 3453,
DELHI GATE, NEW DELHI-110002
Ph. : 011-23283005
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Independent Auditors' Report

To
The EXECUTIVE COMMITTEE,
FEMINIST APPROACH TO TECHNOLOGY SOCIETY,
134, 3RD FLOOR, VINOBA PURI, LAJPAT NAGAR-II,
New Delhi – 110024

Report on the Financial Statements

We have audited the accompanying financial statements of **FEMINIST APPROACH TO TECHNOLOGY SOCIETY,** which comprise the Balance Sheet as at March 31, 2026, and the Statement of Income & Expenditure and annexures for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the accounting standards and practices. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and fair presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the applicable Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Contd.2.....

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of Balance Sheet, of the state of affairs of the Trust as at March 31st, 2026; and

(b) In the case of the Statement of Income & Expenditure, of the surplus for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. The Society is maintaining proper records and accounts.

We report that:

a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

b. In our opinion, proper books of accounts as required by law have been kept by the trust as far as appears from the examination of those books.

c. The Balance Sheet, the statement of Income & Expenditure and the statement of Receipt & Payment dealt with by this report are in agreement with the books of accounts.

d. In our opinion, the Balance Sheet, the statement of Income & Expenditure and the annexures comply with the accounting standards issued by ICAI;

For MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 011338N

(Ashok K. Malhotra)
Prop.
M.No.- 089905
UDIN No. – 26088905QQHFRP7705

Place: New Delhi
Date: 27.08.2026

MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS

309, DELHI CHAMBER, DELHI
GATE, NEW DELHI-110002

FEMINIST APPROACH TO TECHNOLOGY SOCIETY :: NEW DELHI

BALANCE SHEET AS ON 31ST MARCH, 2026

LIABILITIES		CURRENT YEAR	PREVIOUS YEAR	ASSETS		CURRENT YEAR	PREVIOUS YEAR
CAPITAL FUND - Op. Balance	3,618,960			**FIXED ASSETS**			
Addition during the Year	4,061,001			As Per Schedule 1 Attached		5,968,306	3,618,961
Less: Deduction for Sales of Assets	22,945						
Less : Depreciation	1,688,710	5,968,306	3,618,961	**INVESTMENT**			
CORPUS FUND				Fixed Deposits (FCRA accounts)			3,500,000
Op. Bal. As On 01.04.2025	287,100			Fixed Deposits (NON FCRA accounts)	-		613,000
Addition donation	183,000	470,100	287,100				
GENERAL FUND				**CURRENT ASSETS**			
Op. Bal. As On 01.04.2025	1,618,342			Security-Rent and Other Advance	1,627,047		331,505
Add: Excess of Income Over Expenditure	413,830	2,032,172	1,618,342	Interest on FD Receivable	-		310,443
				Cash - in - hand	82,414		158,172
FCRA PROJECT FUNDS				With ICICI Bank FCRA A/C	1,812,410		14,033,807
Op. Bal. As On 01.04.2025	47,555,983			With SBI Bank FCRA A/C	26,124,709		31,201,532
Less: Excess of Income Over Expenditure	20,796,543	26,759,440	47,555,983	With ICICI Bank Society A/C	1,487,237		1,253,183
NON-FCRA PROJECT FUNDS				With ICICI Bank Society -APPI A/C	4,765,399		541,886
Op. Bal. As On 01.04.2025	379,618			TDS Receivable	-		39,240
Add: Excess of Expenditure Over Income	4,191,305	4,570,923	379,618			35,899,216	
CURRENT LIABILITIES							
Duties & Taxes		126,756	162,359				
Sundry Creditors		71,291	185,723				
Gratuity Payable		1,868,534	1,793,643				
TOTAL.....(Rs.)		**41,867,522**	**55,601,729**	TOTAL.....(Rs.)		**41,867,522**	**55,601,729**

For FEMINIST APPROACH TO TECHNOLOGY SOCIETY

(Secretary)

(Treasurer)

Place : New Delhi
Dated : 27.08.2026

FOR MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGD. No. - 011338N

(Ashok K. Malhotra)
Prop.
M.No. - 089905

MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS

309, DELHI CHAMBER, DELHI
GATE, NEW DELHI-110002

FEMINIST APPROACH TO TECHNOLOGY SOCIETY :: NEW DELHI

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2026

EXPENDITURE	SCH.	CURRENT YEAR	PREVIOUS YEAR	INCOME	CURRENT YEAR	PREVIOUS YEAR
				Grant-In-Aid		
Girls First Fund - # Grant No 2024-2026	A	6,258,694	1,578,536	Received during the year from :-		
American Jewish World Service (AJWS) Grant No # 13962	B	386,904	401,347	Girls First Fund - # Grant No 2024-2026	4,680,525	4,394,744
Empower - The Emerging Market Foundation -The Sunset	C	1,012,220	2,911,662	United Nation Foundation- Resilliance fund	2,118,500	-
United Nation Foundation - Resilience Fund - Core Support Grant	D	1,910,551	2,276,908	LemonAid & ChariTea e.V # Grant FY 2023-26	1,209,316	2,635,411
Women's Fund Asia- Amplifying Voices grants	E	8,021,838	6,594,856	UK Online Giving Foundation	21,804	63,665
Mama Cash- Core Support Grant	F	127	2,067	Women's Fund Asia- Amplifying Voices grants	-	11,319,511
Schwab Charitable Fund (Echidna)	G	9,916,187	3,592,237	GROW Fund - American Friends of EdelGive Foundation	-	9,701
LemonAid & ChariTea e.V # Grant FY 2023-26	H	2,344,325	2,124,495	Schwab Charitable Fund (Echidna)	-	12,955,500
Sales Award Money	I	2,286	-	Empower- The Emerging Market Foundation-Sunset	-	3,744,900
UK Online Giving Foundation	J	2,450	3,256	Interest on TDS recevied	1,909	-
Girls First Fund - # Grant No 2022-2024 -India-2424			2,524,504	Bank Interest - FCRA	967,922	991,653
GROW Fund - American Friends of EdelGive Foundation			1,225	Interest on Fixed Deposit- FCRA	39,551	349,104
Stitching Women Win(FREE STEM)			149,490	Income from Sale of Assets	19,513	34,221
Society Program (FCRA)			26,000			
Total Expenditure (FCRA Funds)		**29,855,582**	**22,186,583**			
Project -APPI Non-FCRA				**Project -APPI Non-FCRA**		
Azim Premji Philanthropic Initiatives Pvt. Ltd.(APPI) Grant Number #G-2109-10624	K	8,736,592	6,906,036	Azim Premji Philanthropic Initiatives Pvt. Ltd.	12,823,068	-
				Bank Interest - APPI	104,829	125,372
Other Society Expenses (NON FCRA)	L	1,533,440	2,634,652			
Total Expenditure (Organization)		**40,125,614**	**31,727,271**	**General Funds (Non-FCRA)**		
				Amrit Corp. Ltd	350,000	340,000
				Donation & Contribution (General Funds)	183,000	48,100
				Bank Interest - General Funds	31,040	59,829
				UNICEF	1,560,407	1,607,545

Excess of Income Over Expenditure (FCRA Funds)		-	14,311,827	Online Giving Foundation	1,842	-
Excess of Income Over Expenditure (Corpus Fund)		183,000	48,100	Sale of Assets	-	8,530
Excess of Income Over Expenditure (General Fund)		413,830		Sale of Resource Material	958	-
Excess of Income Over Expenditure (APPI)		4,191,305	-	Interest on TDS Refund	251	79
				Interest on FDR	2,772	50,215
				FOSS- INDIA		12,000
				Excess of Expenditure Over Income (FCRA)	20,796,543	-
				Excess of Expenditure Over Income (General Fund)		556,454
				Excess of Expenditure Over Income (APPI)		6,780,664
TOTAL.....(RS.)		44,913,749	46,087,198	TOTAL.....(RS.)	44,913,749	46,087,198

For FEMINIST APPROACH TO TECHNOLOGY SOCIETY

(Secretary)

(Treasurer)

Place : New Delhi

Dated : 27.08.2026

FOR MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGD. No. - 011338N

(Ashok K. Malhotra)
Prop.
M.No. - 089905

MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS

309, DELHI CHAMBER, DELHI GATE
NEW DELHI - 110002.

FEMINIST APPROACH TO TECHNOLOGY SOCIETY :: NEW DELHI
INCOME & EXPENDITURE ACCOUNT (GENERAL FUND) FOR THE YEAR ENDED ON 31st MARCH, 2026

EXPENDITURE	SCH.	AMOUNT (INR)	INCOME	AMOUNT (INR)
Azim Premji Philanthropic Initiatives Pvt. Ltd (APPI) Grant Number #G-2109-10624	K	8,736,592	Donation & Contribution (General Funds)	183,000
Society Expenses (NON FCRA)	L	1,533,440	UNICEF India	1,560,407
			Amrit Corporation Ltd	350,000
			Online Giving Foundation	1,842
			Income from Sale of Assets	-
			Income from sale of Resource Material	958
			Interest of TDS Refund	251
			Bank Interest (General Funds)	31,040
			Interest on FDR	2,772
Excess of Income Over Expenditure (Corpus Fund)		183,000	Azim Premji Philanthropic Initiatives Pvt. Ltd.	12,823,068
Excess of Income Over Expenditure (General Fund)		413,830	Bank Interest (APPI)	104,829
Excess of Income Over Expenditure (APPI)		4,191,305		
TOTAL ..... (Rs)		15,058,167	TOTAL ..... (Rs)	15,058,167

For FEMINIST APPROACH TO TECHNOLOGY SOCIETY

(Secretary)

(Treasurer)

Place : New Delhi
Dated : 27.08.2026

FOR MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGD. No. - 011338N

(Ashok K. Malhotra)
Prop
M.No. - 089905

CHARTERED ACCOUNTANTS

GATE, NEW DELHI-110002

FEMINIST APPROACH TO TECHNOLOGY SOCIETY :: NEW DELHI

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2026

RECEIPTS	AMOUNT (INR)	PAYMENTS	AMOUNT (INR)
Opening balance as on 01 April 2025			
Cash - in - hand	158,173	American Jewish World Service (AJWS) Grant No # 13962	386,904
With ICICI Bank FCRA A/C	14,033,807	Empower - The Emerging Market Foundation -The Sunset	1,012,220
With SBI Bank FCRA A/C	31,201,532	United Nation Foundation - Resilience Fund - Core Support Grant	1,910,551
With SBI Bank Society A/C	1,253,183	Women's Fund Asia- Amplifying Voices grants	8,021,838
With SBI Bank Society- APPI A/C	541,886	Mama Cash	127
Fixed Deposit (FCRA accounts)	3,500,000	LemonAid & ChariTea e.V # Grant FY 2023-26	2,344,325
Fixed Deposit	613,000	Schwab Charitable Fund (Echidna)	9,916,187
Security-Rent and Other Advance	644,627	Girls First Fund -2024-2026-India-2668	6,258,694
Sundry Creditors	(185,722)	Sales Award Money	2,286
Duties & Taxes	(162,359)	UK Online Giving foundation	2,450
Gratuity Payable	(1,793,643)	Azim Premji Philanthropic Initiatives Pvt. Ltd.	8,736,592
	49,804,484	Society Program (NON- FCRA)	1,533,440
Grant-In-Aid		**Closing balance as on 31 March 2026**	
Received during the year from :-		Cash - in - hand	82,414
United Nation Foundation - Resilience Fund - Core Support Grant	2,118,500	With ICICI Bank Society A/C	1,487,237
LemonAid & ChariTea e.V # Grant FY 2023-26	1,209,316	With ICICI Bank FCRA A/C-071401001444	1,812,410
UK Online Giving Foundation	21,804	With SBI Bank FCRA A/C- 40030393008	26,124,709
Bank Interest - FCRA	967,922	With ICICI Bank - APPI A/C- 071401004099	4,765,399
Interest on FDR - FCRA	76,110	Security-Rent and Other Advance	1,627,047
Girls First Fund -2024-2026-India-2668	4,680,525		
Income of Sale of Assets	19,513	Sundry Creditors	(71,291)
Interest received on TDS	1,909	Duties & Taxes	(126,756)
Azim Premji Philanthropic Initiatives Pvt. Ltd.	12,823,068	Gratuity Payable	(1,868,534)
Bank Interest - APPI	104,829		
General Funds (Non-FCRA)			
Amrit Corp. Ltd	350,000		
Donation & Contribution (General Funds)	183,000		
Bank Interest - General Funds	31,040		
UNICEF	1,560,407		
Online Giving Foundation	1,842		

Sale of Assets			
Sale of Resource Material	958		
Income tax Interest	251		
Interest on FDR	2,772		
TOTAL.....(RS.)	73,958,249	TOTAL.....(RS.)	73,958,249

For FEMINIST APPROACH TO TECHNOLOGY SOCIETY

(Secretary)

(Treasurer)

Place : New Delhi
Dated : 27.08.2026

FOR MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGD. No. - 011338N

(Ashok K. Malhotra)
Prop.
M.No. - 089905

MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS

309, DELHI CHAMBER, DELHI
GATE, NEW DELHI - 110002.

FEMINIST APPROACH TO TECHNOLOGY SOCIETY :: NEW DELHI

SCHEDULES -1

EXPENDITURE	SCHEDULE	AMOUNT (INR)	AMOUNT (INR)
Girls First Fund - # Grant No 2024-2026	A		
Preventing and responding to child marriage and early unions			
Program Cost			
Program Staff Salary and Benefits		1,555,285	
Program Stipend Cost		1,347,986	
Community Tech Centre Cost		111,630	
Community Jugaad Lab Cost		123,682	
Program Communication		24,437	
Meetings/Workshop/Training		600,667	
Program Travel Cost		583,643	
Consultancy Fee		9,000	
Program Boarding/Lodging		1,088,539	
Medical Expenses		44,612	
Administration Cost			
Overhead Cost		11,897	
Audit Fee		173,206	
Support Staff Salary and Benefits		584,110	**6,258,694**
American Jewish World Service (AJWS) Grant No # 13962	B		
Building Girl Leaders at the Community-Level and Within FAT			
Program Cost			
Consultancy Fees		77,440	
Publication & Resource Mateiral		297,656	
Administration Cost			
Audit Fee		11,800	
Office Expenses & Supplies		8	**386,904**
Empower - The Emerging Market Foundation -The Sunset	C		
Grant No # G-202301-01928			
Program Cost			
Program Staff Salary and Benefits		137,329	
Program Resource Persons		50,531	
Community Tech Centre Cost		2,440	
Program Communication		10,029	
Program Stipend Cost		89,625	
Community Jugaad Lab and Maker space cost		97,629	
Meetings/Workshops/Trainings		81,819	
Medical Expenses		17,287	
Program Boarding/Lodging		44,436	
Program Travel Cost		214,177	
Publication & Resource Mateiral		45,334	
Program Running and Maintenance Cost		120,218	
Administration Cost			
Support Staff Salary		70,000	
Repair & Maintenance		31,366	**1,012,220**

For FEMINIST APPROACH TO TECHNOLOGY SOCIETY

(Secretary)

(Treasurer)

Place : New Delhi
Dated : 27.08.2026

FOR MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGD. No. - 011338N

(Ashok K. Malhotra)
Prop.
M.No. - 089905

FEMINIST APPROACH TO TECHNOLOGY SOCIETY :: NEW DELHI

SCHEDULES -2

EXPENDITURE	SCHEDULE	AMOUNT (INR)	AMOUNT (INR)
United Nation Foundation - Resilience Fund	D		
# Grant - UNF-22-1343			
Program Cost			
Program Staff salary and Benefits		445,230	
Meetings/workshops/Trainings		37,293	
Program Boarding/Lodging		494,306	
Program Running Cost		120,000	
Program Travel Cost		118,774	
Administration Cost			
Support Staff Salary		335,270	
Rent		43,976	
Consultany Fee		139,660	
Travel Cost		5,809	
Overhead Cost		170,233	**1,910,551**
Women's Fund Asia- Amplifying Voices grants	E		
# Grant No - 027-LFS-AV-SFV-2022-FAT			
Support in Collectivisation Initiative			
Program Cost			
Program Staff Salary and Benefits		689,298	
Program Stipend Cost		745,508	
Program Consultancy fee/ Resource Person fee		486,970	
Meetings/Workshops/Trainings		1,118,187	
Program Boarding/Lodging		2,140,829	
Program Communication		38,603	
Program Travel Cost		1,037,614	
Equipment/Computer/ Laptop/Desktop		1,000,000	
Medical Cost		258,535	
Administration Cost			
Overheads Cost		42,166	
Travel Cost		494	
Support Staff Salary		273,162	
Support Consultant		29,378	
Rent		134,000	
Audit Fee		27,094	**8,021,838**
Mama Cash- Core Support Grant	F		
Administration cost			
Office Expenses & Supplies		127	**127**

For FEMINIST APPROACH TO TECHNOLOGY SOCIETY

(Secretary)

(Treasurer)

FOR MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGD. NO. - 011338N

(Ashok K. Malhotra)
Prop.
M.No. - 089905

Place : New Delhi
Dated : 27.08.2026

FEMINIST APPROACH TO TECHNOLOGY SOCIETY :: NEW DELHI

SCHEDULES -3

EXPENDITURE	SCHEDULE	AMOUNT (INR)	AMOUNT (INR)
Schwab Charitable Fund (Echidna)	G		
Support building a Digital Community Learning Portal to support scaling			
Program Cost			
Program Staff Salary and Benefits		1,116,124	
Consultancy and Resource Persons Fees		4,251,037	
Program Stipend Cost		422,270	
Equipment/Computer/Laptop/Dekstop		209,540	
Meetings/Workshops/Trainings		219,401	
Program Running and Maintenance Cost		134,167	
Publication & Resource Materal		195,694	
Program Travel Cost		122,766	
Program Communication		33,983	
Leasehold Improvement		2,851,461	
Administration cost			
Overheads Cost		57,200	
Travel Cost		11,666	
Support Staff Salary		153,809	
Audit Fee		11,800	
Website Maintenance Cost		12,769	
Consultancy Fees		112,500	**9,916,187**
LemonAid & ChariTea e.V #Grant FY 2023-26	H		
Seeding collective entrepreneurship in marginalized young women from Bihar for sustainable leadership			
Program Cost			
Program Staff Salary and Benefits		928,551	
Program Stipend Cost		560,763	
Community Tech Centre Cost		101,330	
Program Communication Cost		5,163	
Meetings/Workshops/Trainings		205,717	
Program Boarding/Lodging		29,452	
Program Travel Cost		56,862	
Consultancy Fee		47,000	
Administration Cost			
Overheads Cost		20,813	
Rent		78,000	
Travel Cost		603	
Support Staff Salary		290,072	**2,344,325**
The salesforce Award money			
Program Cost			
Staff Capacity Building	I	2,286	**2,286**
UK Online Giving Foundation			
Administration Cost			
Bank Charges	J	2,450	**2,450**

For FEMINIST APPROACH TO TECHNOLOGY SOCIETY

(Secretary)

(Treasurer)

FOR MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGD. No. - 011338N

(Ashok K. Malhotra)
Prop.
M.No. - 089905

Place : New Delhi
Dated : 27.08.2026

MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS

309, DELHI CHAMBER, DELHI
GATE, NEW DELHI - 110002.

FEMINIST APPROACH TO TECHNOLOGY SOCIETY :: NEW DELHI

SCHEDULES -4

EXPENDITURE	SCHEDULE	AMOUNT (INR)	AMOUNT (INR)
Azim Premji Philanthropic Initiatives Pvt. Ltd.(APPI) # Grant No G-2109-10624	K		
Support 12 alumni peer leaders to set up and run 4 new centers in 4 slums as safe spaces for all girls in the neighborhood			
Program Cost			
Program Staff Salary and Benefits		1,814,974	
Consulatncy Fee		264,990	
Program Stipend cost		1,675,369	
Community Tech Centre Cost		923,014	
Communication Cost		51,713	
Meetings/workshops/Trainings		875,668	
Program Boarding/Lodging		842,617	
Program Travel Cost		292,439	
Administration cost			
Overhead cost		83,642	
Board Meeting		46,567	
Audit Fee		35,700	
Rent		30,000	
Travel Cost		3,468	
Consultancy fee		738,462	
Support Staff Salary and Benefits		1,057,949	8,736,592
Society Expenses - Other Non- Fcra	L		
Program Cost			
Consultancy Fee		341,964	
Administration cost			
Overheads Cost		50	342,014
UNICEF			
Program Cost			
Capacity Building		90,268	
Program Staff Salary and Benefits		70,000	
Consultancy Fee		95,000	
Meetings/Workshops/Trainings		204,583	
Program Boarding/Lodging		227,831	
Program Travel Cost		144,194	
Program Stipend cost		125,000	
Community Tech Centre Cost		234,550	1,191,426
TOTAL - NON-FCRA Expenses			1,533,440

For FEMINIST APPROACH TO TECHNOLOGY SOCIETY

(Secretary)

(Treasurer)

Place : New Delhi
Dated : 27.08.2026

FOR MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGD. No. - 011338N

(Ashok K. Malhotra)
Prop.
M.No. - 089905

MALHOTRA & ASSOCIATES
CHARTERED ACCOUNTANTS

309, DELHI CHAMBER, DELHI
GATE, NEW DELHI - 110002.

FEMINIST APPROACH TO TECHNOLOGY SOCIETY (FAT)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2026
Schedule 1 - Fixed Assets

Particulars	W.D.V As on 01.04.2025	Addition Upto 30.09.2025	Addition After 30.09.2025	Deductions	Total As on 31.03.2026	Rate of Depreciation	Depreciation For the Year	W.D.V As on 31.03.2026
FCRA								
Computer & Accessories	1,672,102	723,820	-	4,645	2,395,922	40%	956,511	1,434,766
Furniture & Fixture	156,961	-	-	4,306	156,961	10%	15,266	137,389
Office Equipments	1,139,178	485,720		13,995	1,624,898	15%	241,635	1,369,268
Leashold Improvement		2,851,461			2,851,461	10%	285,146	2,566,315
NON-FCRA								
Computer & Accessories	377,719			-	377,719	40%	151,088	226,631
Furniture & Fixture	37,723			-	37,723	10%	3,772	33,951
Office Equipments	235,277			-	235,277	15%	35,292	199,985
Total	**3,618,960**	**4,061,001**	**-**	**22,945**	**7,679,961**		**1,688,710**	**5,968,306**

For FEMINIST APPROACH TO TECHNOLOGY SOCIETY

(Secretary)

(Treasurer)

Place : New Delhi
Dated : 27.08.2026

FOR MALHOTRA & ASSOCIATES
CHARTERED ACCUNTANTS
FIRM REGD. No. - 011338N

(Ashok K. Malhotra)
Prop.
M.No. - 089906

SCHEDULE
STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES - 2026

I. ACCOUNTING CONVENTION

These accounts are drawn up on historical cost basis and have been prepared in Accordance with the applicable Accounting Standards and are on accrual basis unless otherwise stated.

II. REVENUE RECOGNITION

a. Income form grant and contribution is recognized on actual basis during the year under consideration.

III. ALLOCATIONS / TRANSFER TO CAPITAL AND EARMARKED FUND

a. Capital Fund has been created equal to fixed assets to reflect the cost of assets acquired out of grant received from the donor.

IV. FIXED ASSETS/DEPRECIATION AND AMORTISATION

a. Fixed assets are stated at historical cost less depreciation.
b. As per the provisions of the Income Tax Act, 1961, the assets acquired out of the grant received is treated as application of income, hence the assets purchased has been part of the income & expenditure account as expense and capitalized on the face of the Balance Sheet. Depreciation has been provided on the face of the balance sheet to show the real value of the assets.

V. INVESTMENTS

a. Investment has been made in fixed deposit with Schedule Bank.

VI. FOREIGN CURRENCY TRANSACTIONS

a. Foreign currencies transactions are recorded on initial recognition in the reporting currency by applying to the foreign currency amount the exchange rate prevailing at the date of transaction on the grant received.

VII. TERMINAL/RETIREMENT BENEFITS.

a. The Organisation is paying gratuity.



