

ASWAS VYAPARI FAMILY WELFARE ASSOCIATION 63/850, Vyaparabhawan Bank Road Calicut Kozhikode KL 673001 IN CIN : U85300KL2022NPL079645 BALANCE SHEET AS AT 31st MARCH 2026				
	Particulars	Note No.	As at 31-03-2026 Rs in (000's)	As at 31-03-2025 Rs in (000's)
I.	<u>EQUITY AND LIABILITIES</u>			
1	Shareholders' Funds			
	(a) Capital Fund	3	53,982.67	45,834.67
	(b) Reserves and Surplus/General Fund	4	2,005.63	1,452.86
			55,988.30	47,287.53
2	Current Liabilities			
	(a) Accounts payables	5	-	457.91
	(b) Other Current Liability	6	754.88	305.67
			754.88	763.58
	Total		56,743.18	48,051.10
II.	<u>ASSETS</u>			
1	Non Current Assets			
	(a) Property, Plant & Equipment and Intangible assets			
	(i) Property, Plant & Equipment	7A	159.29	148.83
	(ii) Intangible Assets	7B	243.19	355.91
	(b) Deferred Tax Assets	8	40.72	-
			443.20	504.74
2	Current Assets			
	(a) Cash and Cash Equivalents	9	55,592.09	46,727.33
	(b) Other Current Assets	10	707.89	819.03
			56,299.98	47,546.36
	Total		56,743.18	48,051.10
	Significant Accounting Policies and Notes on Accounts	1 -16		
For ASWAS VYAPARI FAMILY WELFARE ASSOCIATION			As per our report of even date	
DIRECTOR GIJIMON KURIAKOSE THOMAS DIN : 09826188			For Jyothi & Co Chartered Accountants FRN:011664S	
DIRECTOR ADAKKANI VEEDU MOHAMMADKABEER DIN : 09841091				
DIRECTOR PULPARAMBILKUNHAMMED AHAMEDUKUTTY DIN:09841092			ALBHUDHA JYOTHI M M.No.216338 Mg.Partner	
Place: Calicut				
Date: 29-08-2026				

ASWAS VYAPARI FAMILY WELFARE ASSOCIATION 63/850, Vyaparabhawan Bank Road Calicut Kozhikode KL 673001 IN CIN : U85300KL2022NPL079645 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2026				
	Particulars	Note No.	For the year ended 31-03-2026 Rs in (000's)	For the year ended 31-03-2025 Rs in (000's)
I	REVENUE FROM OPERATIONS	11	83.89	-
II	OTHER INCOME	12	2,842.78	3,573.51
III	TOTAL REVENUE		2,926.67	3,573.51
IV	EXPENSES			
	Employee Benefits Expenses	13	756.75	573.50
	Depreciation and amortization expenses	7	140.26	264.08
	Other expenses	14	981.00	1,410.11
	TOTAL EXPENSES		1,878.01	2,247.69
V	Profit Before Tax (III-IV)		1,048.66	1,325.83
VI	Tax Expense			
	Provision for tax			
	-Current tax		262.12	74.73
	-(Excess)/Short fall income tax provision for earlier years		274.48	184.52
	-Deferred tax	8	(40.72)	-
VI	Profit(Loss) for the Period(IV-V)		552.77	1,066.58
VII	Earnings per Equity Share			
	-Basic		-	-
	-Diluted		-	-
	Significant Accounting Policies and Notes on Accounts	1 - 16		
For ASWAS VYAPARI FAMILY WELFARE ASSOCIATION			As per our report of even date	
DIRECTOR GIJIMON KURIAKOSE THOMAS DIN : 09826188			For Jyothi & Co Chartered Accountants FRN:011664S	
DIRECTOR ADAKKANI VEEDU MOHAMMADKABEER DIN : 09841091				
DIRECTOR PULPARAMBIL KUNHAMMED AHAMEDUKUTTY DIN:09841092			ALBHUDHA JYOTHI M M.No.216338 Mg.Partner	
Place: Calicut				
Date: 29-08-2026				

ASWAS VYAPARI FAMILY WELFARE ASSOCIATION		
63/850, Vyaparabhawan Bank Road,Calicut Kozhikode KL 673001 IN		
CIN : U85300KL2022NPL079645		
CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2026		
(Rs. in '000s)		
Particulars	31.03.2026	31.03.2025
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Surplus/(Deficit) for the year	1,048.66	1,325.83
Adjustments for:		
Depreciation	140.26	264.08
Opening Balance	1,188.92	1,589.91
Operating profit before working capital changes	1,188.92	1,589.91
Particulars		
Adjustments for:		
(Increase)/Decrease in Short term loans and advances	-	-
(Increase)/Decrease in Other Current Asstes	111.14	(598.33)
Increase/(Decrease) in Trade Payables	(457.91)	410.68
Increase/(Decrease) in Other Liabilities and provisions	449.21	144.57
Cash from Operating activities	1,291.36	1,546.83
(-) Less: Income Tax paid	(536.60)	(259.25)
Net Cash from Operating activities (A)	754.76	1,287.58
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase of Fixed assets	(38.00)	(102.30)
Net cash used in Investing activities (B)	(38.00)	(102.30)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Receipt of Capital Fund	8,148.00	-
Receipt of Fund	-	54,760.18
Social security benefits disbursed	-	(51,000.00)
Increase/(Decrease) in Short term borrowings	-	(9,183.53)
Net cash from/ (used in) financing activities (C)	8,148.00	(5,423.34)
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	8,864.76	(4,238.06)
ADD : CASH OR CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	46,727.33	50,965.39
CASH OR CASH EQUIVALENTS AT THE END OF THE PERIOD	55,592.09	46,727.33
Significant Accounting Policies and Notes on Accounts	1 - 16	
For ASWAS VYAPARI FAMILY WELFARE ASSOCIATION		
As per our report of even date		
1) The above cash flow statement prepared under the "Indirect method" as set out in the AS 3 "Cashflow statement"		
2) Amount in brackets, represents cash outflow.		
3) previous year figures has been regrouped and rearranged, wherever required		
Director		
Gijimon Kuriakose Thomas		For Jyothi & Co
DIN : 09826188		Chartered Accountants
		FRN:011664S
Director		
Adakkani Veedu Mohammadkabeer		
DIN : 09841091		
Director		
Pulparambil Kunhammed Ahamedukutty		ALBHUDHA JYOTHI M
DIN : 09841092		M.No.216338
		Mg.Partner
Place: Calicut		
Date: 29-08-2026		

ASWAS VYAPARI FAMILY WELFARE ASSOCIATION
Notes forming part of Balance sheet as at 31st March 2026

(Rs. in '000s)

NOTE 3 : SHARE CAPITAL / CAPITAL FUND		31-03-2026		31-03-2025
Capital Fund				
Opening	25,878.00		25,878.00	
Add : Received during the year	8,148.00	34,026.00	-	25,878.00
Capital Fund-Donation in Kind		57.55		57.55
Security Fund				
Opening Balance	19,899.12		16,138.93	
Add : Received during the year	-		54,760.18	
Less : Social security benefits disbursed	-	19,899.12	51,000.00	19,899.12
		53,982.67		45,834.67
NOTE 4 : GENERAL FUND		31-03-2026		31-03-2025
Opening Balance		1,452.86		386.28
Add : Surplus/(Deficit) as per Income & Expenditure Account		552.77		1,066.58
		2,005.63		1,452.86
NOTE 5 : ACCOUNTS PAYABLES		31-03-2026		31-03-2025
a) Total outstanding dues of MSME		-		-
b) Total outstanding dues of creditors other than MSME		-		457.91
		-		457.91
Ageing for trade payables from the due date of payment for each of the category as at 31st March 2026				
Particulars	Outstanding for the following periods from due date of payment			
		Less than 1 year	1-2 years	Total
(i) MSME				-
(ii) Others		-		-
(iii) Disputed Dues-MSME				-
(iii) Disputed Dues-Others				-
TOTAL		-	-	-
Ageing for trade payables from the due date of payment for each of the category as at 31st March 2025				
Particulars	Outstanding for the following periods from due date of payment			
		Less than 1 year	1-2 years	Total
(i) MSME				-
(ii) Others		457.91		457.91
(iii) Disputed Dues-MSME				-
(iii) Disputed Dues-Others				-
TOTAL		457.91	-	457.91
NOTE 6 : OTHER CURRENT LIABILITY		31-03-2026		31-03-2025
a) Statutory Liabilities		6.60		11.94
b) Other Payables		748.28		292.73
c) Advances from customers		-		1.00
		754.88		305.67

NOTE 8 : DEFERRED TAX	31-03-2026	31-03-2025
A) Deferred Tax Asset on: Income Tax on excess of book value over writtendown value as per Income Tax Act of Fixed Assets	40.72	-
B) Deferred Tax Liability		
Net Deferred Tax Asset / (Liability)	40.72	-
Current Year Asset / (Liability)	40.72	-
NOTE 9 : CASH & CASH EQUIVALENTS	31-03-2026	31-03-2025
CA- Fixed Deposits	46,590.03	45,917.58
Cash in Hand	1,256.99	1.00
Cash in Bank	7,745.07	808.75
	55,592.09	46,727.33
NOTE 10 : OTHER CURRENT ASSETS	31-03-2026	31-03-2025
Interest Receivables	435.36	-
TDS Receivables	258.43	350.01
Advance to creditors	14.10	469.02
	707.89	819.03

ASWAS VYAPARI FAMILY WELFARE ASSOCIATION

NOTE 7

(A) Property, Plant & Equipment

(Rs. in '000s)

Particulars	Gross Block				Depreciation				Net Block	
	As on 01.04.2025	Additions	Deletions	As on 31.3.2026	As on 01.04.2025	For the Year	Deletions	As on 31.3.2026	As on 31.3.2026	As on 01.04.2025
Plant and Machinery	69.56	5.00	-	74.56	1.50	4.34	-	5.84	68.72	68.06
Computer	126.95	-	-	126.95	60.04	21.19	-	81.23	45.72	66.91
Furniture and Fittings	16.50	-	-	16.50	2.65	1.32	-	3.96	12.54	13.85
Electrical and Fittings	-	33.00	-	33.00	-	0.70	-	0.70	32.30	-
Total	213.01	38.00	-	251.01	64.19	27.54	-	91.73	159.29	148.83
<i>Previous year</i>	<i>110.71</i>	<i>102.30</i>	<i>-</i>	<i>213.01</i>	<i>33.07</i>	<i>31.12</i>	<i>-</i>	<i>64.19</i>	<i>148.83</i>	<i>77.64</i>

(B) Intangible Assets

Particulars	Gross Block				Depreciation				Net Block	
	As on 01.04.2025	Additions	Deletions	As on 31.3.2026	As on 01.04.2025	For the Year	Deletions	As on 31.3.2026	As on 31.3.2026	As on 01.04.2025
Software	735.60	-	-	735.60	379.69	112.72	-	492.41	243.19	355.91
Total	735.60	-	-	735.60	379.69	112.72	-	492.41	243.19	355.91
<i>Previous year</i>	<i>735.60</i>	<i>-</i>	<i>-</i>	<i>735.60</i>	<i>146.72</i>	<i>232.96</i>	<i>-</i>	<i>379.69</i>	<i>355.91</i>	<i>588.88</i>

ASWAS VYAPARI FAMILY WELFARE ASSOCIATION		
Notes forming part of the Income & Expenditure Account for the year ended 31-03-2026		
(Rs. in '000s)		
NOTE 11 : REVENUE FROM OPERATIONS	31-03-2026	31-03-2025
Voluntary Contribution Received	83.89	-
	83.89	-
NOTE 11 : OTHER INCOME	31-03-2026	31-03-2025
Interest Income	2,624.68	3,492.07
Sponsorship Fee	90.00	50.00
Interest on IT Refund	-	1.44
Refund of bank charges	-	30.00
Prospectus Fees	128.10	-
	2,842.78	3,573.51
NOTE 12 : EMPLOYEE BENEFIT EXPENSES	31-03-2026	31-03-2025
Salary	675.00	540.50
Staff Bonus	81.75	33.00
	756.75	573.50
NOTE 13 : OTHER EXPENSES	31-03-2026	31-03-2025
Accounting Charges	27.00	27.00
Audit Fee	81.60	65.40
Electricity Charges	114.41	39.00
Events & Promotions	61.80	-
Hosting and SMS charges	241.18	93.00
Interest on Loan	-	556.44
Interest on TDS	-	1.51
Legal Charges	-	6.90
Office Expenses	-	146.00
Printing And Stationery	107.17	18.38
Professional Charges	44.80	57.10
Repair and maintenance	7.88	-
Rent	228.00	228.00
AMC Software	31.00	160.78
Internet & Telephone Expenses	8.50	7.46
Bank Charges	27.66	3.13
	981.00	1,410.11