

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LEH NUTRITION PROJECT

Report on Financial Statements

We have audited the attached Consolidated Balance Sheet of LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH) as on 31-03-2026, together with the annexed consolidated Income and Expenditure Account for the year ended on that date and also the consolidated Receipts and Payments Account for the period from 01-04-2025 to 31-03-2026. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 Trust in accordance with the Generally Accepted Accounting Practices in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the organization and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and 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 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 whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to organization's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial control system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting principles used and the reasonableness of the accounting estimates made by the organization's governing board, as well as evaluating the overall presentation of the financial statements.

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 explanation given to us, the financial

HEAD OFFICE – SRINAGAR
BRANCH OFFICE(S)

- JAMMU
- KARGIL
- LEH



statements, read with other notes given thereto, give a true and fair view in conformity with the accounting principle generally accepted in India.

- In the case of Balance Sheet of the state of affairs of the organization as at 31st March, 2026.
- In the case of Income and Expenditure Account and Receipts and Payments Account, of the Deficit, and Receipts and Payments for the year ended on 31st March, 2026 respectively.

Other Matters

- 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 and have found them to be satisfactory.
- In our opinion proper books of accounts have been kept by the organization so far as appears from our examination of the books of accounts.
- The balance sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.

FOR B. R. SOBTI & CO
CHARTERED ACCOUNTANTS

Rupan Soti

CA. Rupan Soti
Partner
Membership No: - 094273
Place: - Chandigarh
Dated: - August 3rd, 2026
UDIN:- 26094273GHZZYN9835



HEAD OFFICE – SRINAGAR
BRANCH OFFICE(S)

- JAMMU
- KARGIL
- LEH



SCAN TO CONTACT US

CONSOLIDATED BALANCE SHEET AS ON 31-03-2026[illegible]

In terms of our report of date

For B. R. Sobti & Co.
Chartered Accountants

CA. Ropan Sohti
Partner
Membership No. 094273
Place:- Chandigarh
Dated:- August 3rd, 2026
UDIN:- 26094273GHZZYN9835

(Executive Director)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
for the year ended on 31-03-2026

In terms of our report of date

For B. R. Sobti & Co.
Chartered Accountants

CA. Ropan Sobti
Partner

Membership No. 094273

Place:- Chandigarh

Dated:- August 3rd, 2026

UDIN:- 26094273GHZZYN9835

(Executive Director)

LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
for the period from 01-04-2025 to 31-03-2026**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Recurring Payments	
Schedule-1	1,12,28,690	FCRA Account (Schedule-3)	5,88,830
		Royal Enfield Eco Tourism (Sch-4)	34,48,643
		L N P Local Fund (Sch-5)	38,63,562
Receipts		Sustainable Livelihood Project (Sch-6)	86,67,275
		APF Livelihood Project (Sch-7)	1,27,283
Schedule-2	2,13,99,565		1,66,95,593
		Non Recurring Payments	Nil
Increase in Debtors			
Opening Balance	3,34,840	Unspent Balance refunded	
Closing Balance	80,337	Refund to Himothan Society	2,04,017
Increase in Creditors			
Opening Balance	6,11,666		
Closing Balance (Sch-8)	19,16,757	Closing Balance	
		Schedule-9	1,72,99,539
W/off Sundry Creditors	11,300		
	3,41,99,149		3,41,99,149

In terms of our report of date

For B. R. Sobti & Co.
Chartered Accountants

CA. Rupan Sobti
Partner
Membership No. 094273
Place:- Chandigarh
Dated:- August 3rd, 2026
UDIN:- 26094273GHZZYN9835

(Executive Director)

LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-1

CONSOLIDATED OPENING BALANCES AS ON 01-04-2025

Sr. No	Particular	Cash	Bank	FDR	TOTAL
1	FCRA Account	11,999	7,26,995	-	7,38,994
2	L N P Local Account	53,312	42,72,859	60,00,000	1,03,26,171
3	Royal Enfield Eco Tourism Li	634	33,338		33,972
4	Sustainable Livelihood Proj	19,573	1,09,980		1,29,553
		85,518	51,43,172	60,00,000	1,12,28,690

(Executive Director)



LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-2

CONSOLIDATED RECEIPTS AS ON 31-03-2026

Sr No	Particular	Amount
1	FCRA contribution	10,59,515
2	APF Livelihood Project	63,93,000
3	EGF/JATH Festival	21,143
4	Earn & Young Foundation /EYE	11,20,155
5	EYF/EY Stem App	6,31,488
6	SEED/ECSIOCCD	3,17,000
7	Eicher Group Foundation / REETI	5,77,575
8	EGF/LTP/Learn to Play	15,15,360
9	Sustainable Livelihood Programme	87,50,815
Other Income		
11	Interest Income	1,71,997
12	FDR Interest	5,88,428
13	Rental Income	1,35,320
14	Overhead Income	76,477
15	Vehicle Rent Cost	41,292
		<u>2,13,99,565</u>

(Executive Director)



LEH NUTRITION PROJECT (FCRA ACCOUNT), HOUSING COLONY, LEH (LADAKH)

Schedule-3

FCRA EXPENDITURE DURING THE YEAR 2025-26

Sr. No	Particular	Amount
1	DASRA (E)	
	1 Child Right Promotion	26,992
	3. Organisational Developemt:	81,405
	4. HR Cost:	1,85,744
	Rebuild India Fund (E)	50,967
		<u>3,45,108</u>
2	ELRHA/ADRRN TOKYO INNOVATION HUB (EXP)	
	5. TECHNICAL	2,800
3	SC/ELRHA/Internal Org Policy Development Exp:	
	Audit Fees	29,500
	Honorarium :	18,000
	Overhead Expenses-SC	23,577
	Printing of Annual Report:	10,443
	Runing Cost/RC (SC)	1,11,930
	Training, Meetings and Presentation:	11,200
		<u>2,04,650</u>
4	The Betsy Gordon Project Expenditure	
	Runing Cost (BG)	4,749
5	TTF-WASH PROJECT EXPEN 2022-23,24,25,26	
	Project Running Cost	11,023
	Project Vehicle Reoair	20,500
		<u>31,523</u>
		<u><u>5,88,830</u></u>

(Executive Director)



LEH NUTRITION PROJECT, LEH (LADAKH)
(ROYAL ENFIELD ECO TOURISM INITIATIVE (REETI))

Schedule-4

Expenditure during the year 2025-26

Sr No	Particular	Amount	
1	EGF/LTP/Learn to Play		
A	HUMAN RESOURCE:		
	A1: PROJECT COORDINATOR:	1,06,500	
	A2: FIELD SUPERVISOR:	49,500	
	A3: ACCOUNTANT (PART):	33,000	
	A4: EXECUTIVE DIRECTOR:	49,500	2,38,500
B	TRAINER AND TRAINING EQUIPMENTS:		
	B2: COACHES/TRAINERS:	7,23,800	
	B2.1: ICE SKATES RENTAL:	6,03,750	
	B2.4: SKATE SHARPENING:	1,50,000	14,77,550
C	RINK INFRASTRUCTURE:		
	C3: RINK MAINTENANCE/CHARGES:		3,84,000
D	BOARDING AND LODGING:		
	D4: REFRESHMENT FOR KIDS:	4,83,000	
	D4.2: FOOD/ACCOMMODATION TO STAFFS:	16,000	
	D4.3: TRAVEL FOR STAFFS:	56,692	
	D6: FOOD & ACCOMMODATION TO TRAINER:	5,52,000	11,07,692
E	ASSESSMENT AND DOCUMENTATION:		
	E5.1: BASIC DOCUMENTATION:	30,000	
	E5.2: CERTIFICATION:	51,000	
	F: MISCELLANEOUS:	21,229	1,02,229
F	ADMIN COSTS (5%):		19,183
G	ADMIN COST (5%):		
2	EGF/REETI/GPS Expenditure	9,440	
a	Audit Fee	1,08,900	1,18,340
b	Salary		1,150
3	Bank Charges		34,48,643

(Director)



LEH NUTRITION PROJECT, LEH (LADAKH)
(LOCAL ACCOUNT)

Schedule-5

RECURRING PAYMENTS AS ON 31-03-2026

Sr No	Particular	Amount	
1	CDK 's Remaining Balance:		
	CDK Payment:		1,15,200
	EGF/JATH FESTIVAL:		
	1.1 Accomodation:	12,264	
	3.1 Flight Booking:	12,240	
	4.1 Conveyance:	3,639	28,143
	ERNST & YOUNG FOUNDATION/EYF (Exp)		
	1. PERSONNEL	12,84,500	
	4. WATER HARVESTING PROJECT COST	2,97,140	
	5 INTEGRATED FARMING SUPPORT COST	30,271	
		3,500	
2	6. Compost DEVELOPMENT COSTS	1,78,347	
	7. TRAVEL AND LOGISTICS COST	66,559	18,60,317
	8. OTHER ADMIN COST		
	EYF/EY STEM App (EXP)		
	A. Salary:	4,56,500	
	B. Conveyance (Travel):	1,43,747	
	C. Trainings:	9,011	
	D. Competition/Exhibition:	73,357	
	E. Social Media Management:	7,670	
	F. Admin Cost:	1,260	6,91,545
	OHE/General Expenses	24,241	
3	Air Tickets	11,000	
	Archetecture Fees:	409	
	Bank Charges	14,700	
	Boarding/Transport:	8,742	
	CCTV:	5,000	
4	Consultancy Fees to CA:	24,873	
	Fuel for Project Vehicle:	7,000	
	Perdiem:	1,462	
	Project Electricity Bill:	44,223	
	Runing Cost	4,15,769	
5	Salary:	7,699	
	Survey on Milk Production:	11,329	5,76,447
	Tour with HCLT Guest :		
	Vehicle Runing Cost		
	SEED/ECSIOCCD EXPENDITURE	54,000	
	1.HR:	1,34,149	
	2. Activities:	56,665	2,44,814
	3. Other Direct Cost:		
	SWRC/IMPROVING WATER RESOURES EXPENSES:		
	Revival of Artificial Glacier at Nang Village:	39,800	
	Const of Irrigation Canal/Stream of HDPE Pipe :	2,83,192	
	Geo-Hydrological Study Presentation to UTL:	24,104	3,47,096
			<u>38,63,562</u>



LEH NUTRITION PROJECT, LEH (LADAKH)
(SUSTAINABLE LIVELIHOOD PROJECT FUNDED BY AXIX BANK FOUNDATION)

Schedule-6

Expenditure during the year 2024-25

Sr No	Particular	Amount	
1	1. Personnel Cost:		
i	1.1.1 Project Coordinator	5,31,347	
ii	1.1.2 MIS	3,34,049	
iii	1.1.3 Field Supervisor	5,55,496	
iv	1.1.4 Accountant	3,24,149	17,45,041
2	3. Program Cost		
i	3.3 Farm Based Livelihoods	41,14,606	
ii	3.4 Non-Farm Based Livelihoods	19,01,099	
iii	3.6 Program Travel	4,03,844	64,19,549
3	4. Overhead Cost		
i	4.4 Overhead Cost Ladakh		5,02,685
			<u>86,67,275</u>

(Director)



LEH NUTRITION PROJECT, LEH (LADAKH)

APF LIVELIHOOD PROJECT

Schedule-6

Expenditure during the year 2025-26

Sr No	Particular	Amount	
1	A: Program Staff Salary:		
i	A1: Project Coordinator (PC):	23,226	
ii	A2: Field Coordinator (I):	21,290	
iii	A3: Field Coordinator (II)	12,581	57,097
	B: Admin Staff:		
	B1: Director:	39,000	
	B2: Accountant:	27,000	66,000
	F: Administration Cost:		
	F4: Communication		4,186
			<u>1,27,283</u>

(Director)



LEH NUTRITION PROJECT (FCRA ACCOUNT), HOUSING COLONY, LEH (LADAKH)

Schedule-6

CONSOLIDATED ADVANCES AS ON 31-03-2026

Sr. No	Particular	Amount
1	EPF	1
2	Padma Ladol Field Supervisor	12
		13
3	Angchuk Dorje Merak	15,400
4	Chetsogs Phanday Society Matho:	16,000
5	Erum Nissa	30,000
6	Ghulam Nabi Finance:	550
7	Jigmet Tharchin Tia:	15,400
8	Karma Rigyal	30,000
9	Kasang Dawa Hanlay	61,000
10	Kunzang Namgail Yearth	15,400
11	Lundup Dorje, Tangtsey Durbuk:	15,400
12	M/s Ice Hockey Association of Hockey Od Ladakh:	2,85,250
13	M/s Lalok Winter Sports Association:	6,86,000
14	M/s Nyoma Youth Association	61,000
15	M/s Rigzin Gurmat, Tia, Village:	76,400
16	M/s Shawa Zunu Tsogspa Shara:	61,000
17	M/s Tenzin Thuktop Guru View Home Stay Padum:	1,22,000
18	M/s Youth Association Kanji:	1,50,500
19	Namgail Nurboo Durbuk:	15,400
20	Namgail Nurboo, Nyoma:	15,400
21	Padma Thinless, Sakti:	15,400
22	Phunchok Angchuk Matho	15,400
23	Sonam Stanzin Shachukul:	15,400
24	Tashi Motop Merak	15,400
25	Thinlay Nurboo, Hanlay:	15,400
26	Tsewang Gyatso, Sakti:	31,900
27	Tundup Chosphe Yearth	15,400
28	Tundup Gyatso, Shachukul:	15,400
29	Urgyan Phuntsog Sakti:	61,000
		18,72,800
30	Chotak Gyatso ED	2
31	Employ Provident Fund Org	10,302
32	Lotsu Gyaltsan FC/PC EYF-WAL	22,965
33	Rigzin Angmo Enumerator	2,400
34	Tax Deduction AMRL10730G	8,275
		43,944

19,16,757

(Executive Director)



LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-07

CONSOLIDATED CLOSING BALANCES AS ON 31-03-2026

Sr. No	Particular	Cash	Bank	FDR	TOTAL
1	FCRA Account	-	11,17,122	-	11,17,122
2	L N P Local Account		31,88,963	65,88,428	97,77,391
3	Royal Enfield Eco Tourism Initiative (REETI)	634	1,17,856		1,18,490
4	Sustainable Livelihood Project				-
5	APF Livelihood		62,86,536		62,86,536
		634	1,07,10,477	65,88,428	1,72,99,539

(Executive Director)



LEH NUTRITION PROJECT (FCRA ACCOUNT), HOUSING COLONY, LEH (LADAKH)

Schedule-8

CONSOLIDATED FIXED ASSETS AS ON 31-03-2026

Sr. No	Particular	WDV as on 01-04-2025	Addition 1st Half	Addition 2nd half	Deletion	Balance	Depreciation	Net Block	Rate of Depreciation
1	Land	42,816	-	-	-	42,816	-	42,816	-
2	LNP Building	1,98,293	-	-	-	1,98,293	9,915	1,88,378	5%
3	Computer & its accessories	2,53,960	-	-	5,272	2,48,688	99,476	1,49,212	40%
4	Furniture & Furnishing	3,83,292	-	-	5,236	3,78,056	37,806	3,40,250	10%
5	Vehicle Jimmy Zeta	23,21,450	-	-	-	23,21,450	3,48,218	19,73,232	15%
6	Vehicle ECHO	41,130	-	-	-	41,130	6,170	34,960	15%
7	Gas stove and Bukhari	14,780	-	-	6,253	8,527	853	7,674	10%
8	Library Books	9,779	-	-	-	9,779	978	8,801	10%
9	Color TV, Inverter & Camera	1,92,784	-	-	15,042	1,77,742	26,662	1,51,080	15%
10	Generator	1,775	-	-	1,775	-	-	-	15%
11	Kitchen Equipment	7,579	-	-	264	7,315	1,097	6,218	15%
12	Vehicle Bolero Camper	1,83,677	-	-	-	1,83,677	27,552	1,56,125	15%
13	Printer & Router	42,351	-	-	-	42,351	6,353	35,998	15%
14	Power Point Projector	16,309	-	-	-	16,309	2,446	13,863	15%
15	GPS Device	8,449	-	-	-	8,449	1,267	7,182	15%
16	Tools	21,495	-	-	21,495	-	-	-	15%
17	Inverter	7,247	-	-	-	7,247	1,087	6,160	15%
18	Fan With Extension Cord	2,581	-	-	-	2,581	387	2,194	15%
		37,49,747	-	-	-	55,337	36,94,410	5,70,267	31,24,143



(Executive Director)