

**(Certificate to be given by Chartered Accountant)**

We have audited the accounts of **SMILE FOUNDATION, At V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016, Registration No.: 231660712, Darpan ID.: DL/2017/0167574, PAN: AACTS7973G**, for the year ending 31st March, 2024 and examined all relevant books and voucher and certify that according to the audited account:

- i. The brought forward foreign contribution at the beginning of the financial year was **Rs. 10,41,40,596.33**
- ii. Foreign contribution worth **Rs. 13,38,64,782.15** was received by the association during the financial year 2023-24.
- iii. Interest received on foreign contribution and other receipts derived from foreign contribution or interest thereon worth **Rs. 61,67,729.80** was received by the Association during the financial year 2023-24.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 31.03.2024 was **Rs. 8,66,27,928.83** including Cash, Bank, Investment, TDS Receivables, Deposits and Other Advances.(Annexure-1)
- v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment and Income and Expenditure Account is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

**For and on behalf of:**

**S. Sahoo & Co.**  
**Chartered Accountants**  
**FR No. 322952E**



**CA. (Dr.) Subhajit Sahoo, FCA, LLB**  
**Partner**  
**M No: 057426**  
**UDIN: 240574263KAUNE8825**

Place: New Delhi  
Date: 19-12-2024

## Annexure-1

Fixed Deposit	6,42,53,705.95
FC designated bank account	1,65,86,571.57
Utilization bank account(s)	33,15,210.31
Loans and Advances	9,66,103.00
TDS Receivable	13,55,251.00
Inter Branch-Account	1,51,087.00
<b>Total</b>	<b>8,66,27,928.83</b>



**SMILE FOUNDATION**  
**V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016**

**AMOUNT IN INR**

**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2024**

	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
<b>SOURCES OF FUND</b>			
<b>I.FUND BALANCES:</b>			
a. General Fund	[01]	5,74,39,997	6,14,55,511
b. Asset Fund	[02]	2,17,42,342	2,23,08,710
<b>TOTAL</b>		<b>7,91,82,338</b>	<b>8,37,64,221</b>
<b>APPLICATION OF FUND</b>			
<b>I.FIXED ASSETS</b>			
Gross Block	[03]	2,59,60,775	2,65,13,722
Less: Accumulated Depreciation		42,07,052	41,91,273
Net Block		<b>2,17,53,723</b>	<b>2,23,22,449</b>
<b>II.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Loans & Advances	[04]	9,66,103	8,08,998
b. Current Assets	[05]	16,17,546	12,30,562
c. Cash & Bank Balances	[06]	8,41,55,488	10,21,20,456
	A	<b>8,67,39,137</b>	<b>10,41,60,016</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
Unutilised Grant Balance (Under Execution)	[07]	2,91,74,606	4,24,49,213
Current Liabilities	[08]	1,35,916	2,69,031
	B	<b>2,93,10,522</b>	<b>4,27,18,244</b>
<b>NET CURRENT ASSETS</b>	[A - B]	<b>5,74,28,615</b>	<b>6,14,41,772</b>
<b>TOTAL</b>	[I+II]	<b>7,91,82,339</b>	<b>8,37,64,221</b>

As per our report of even date Form FC 4 Attached

Significant Accounting Policies and Notes to Accounts

[17]

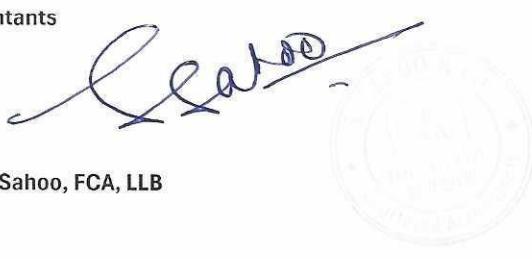
The schedules referred to above form an integral part of the Financial Statement.

For & on behalf:

S.Sahoo & Co.

Chartered Accountants

FRN:-322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB

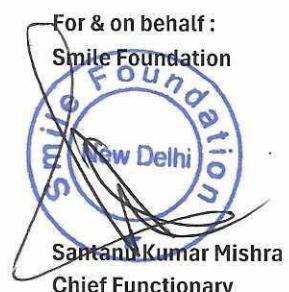
Partner

M No. 057426

UDIN: 24057426BKAUMT4241

Place: New Delhi

Date: 19-12-2024

For & on behalf:  
**Smile Foundation**  
  
**Santosh Kumar Mishra**  
Chief Functionary

**SMILE FOUNDATION**  
**V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024**

	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
<b>I. INCOME</b>			
Grant		14,38,99,061	19,14,52,797
Donation for Awareness for executing multiple sectorial projects	[09]	32,40,322	-
Bank Interest	[10]	62,50,060	52,66,123
Other Misc. Income		10,002	5,09,869
<b>TOTAL</b>		<b>15,33,99,445</b>	<b>19,72,28,789</b>
<b>II. EXPENDITURE</b>			
Programme Expenses	[11]	12,34,15,592	15,82,60,224
Administrative Expenses	[12]	2,61,51,805	2,47,25,863
Non Recurring Expenses	[03]	78,45,201	1,35,42,600
Depreciation	[03]	42,04,696	41,88,008
Less: Transferred to Asset Fund		42,04,696	41,88,008
Depreciation on Owned Assets		2,360	3,265
<b>TOTAL</b>		<b>15,74,14,958</b>	<b>19,65,31,952</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>		<b>-40,15,514</b>	<b>6,96,837</b>

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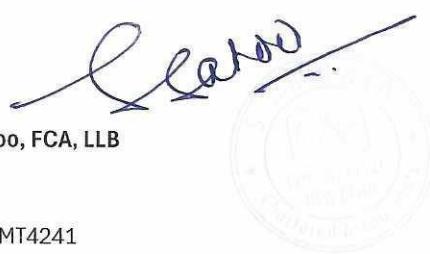
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Santanu Kumar Mishra  
Chief Functionary

**SMILE FOUNDATION**  
**V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016**

**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024**

	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
<b>RECEIPTS</b>			
Opening Balance :			
Cash at Bank			
IDBI Bank (60063)		1,71,03,354	7,09,82,179
SBI Bank (040596)		80,74,497	-
Fixed Deposit		7,69,42,606	9,29,55,046
Foreign Grant & Donation Received	[15]	13,38,64,782	12,98,69,500
Bank Interest	[16]	9,37,656	14,33,190
FD Interest		52,30,074	39,94,385
Misc. Income		-	4,71,000
<b>TOTAL RS.</b>		<b>24,21,52,968</b>	<b>29,97,05,299</b>
<b>PAYMENT</b>			
-Programme Expenses	[13]	12,34,15,592	15,91,35,875
-Administrative Expenses	[14]	2,61,51,272	2,51,09,397
-Non Recurring Expenses	[03]	78,45,201	1,35,42,600
Project Advances (Net)		4,52,301	-2,03,029
Previous Year Project Expenses Paid (Net)		1,33,115	
<b>Closing Balance</b>			
<b>Cash at Bank</b>			
Bank Balance	[6]	1,99,01,782	2,51,77,850
Fixed Deposit		6,42,53,706	7,69,42,606
<b>TOTAL RS.</b>		<b>24,21,52,968</b>	<b>29,97,05,299</b>

As per our report of even date Form FC 4 Attached

Significant Accounting Policies and Notes to Accounts

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The schedules referred to above form an integral part of the Financial Statement.

For & on behalf:

S.Sahoo & Co.

Chartered Accountants

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Date: 19-12-2024

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Santosh Kumar Mishra  
Chief Functionary

## SMILE FOUNDATION

V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016

## Schedules forming part of Financial Statement

AMOUNT IN INR

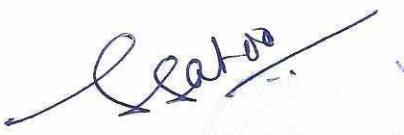
	F.Y. 2023-24	F.Y. 2022-23
<b>SCHEDULE [01]: GENERAL FUND</b>		
General Fund		
Opening Balance	6,14,55,510	6,07,58,674
Add:- Excess of Income over Expenditure	-40,15,514	6,96,837
<b>TOTAL</b>	<b>5,74,39,997</b>	<b>6,14,55,511</b>
<b>SCHEDULE [02]: ASSET FUND</b>		
Opening Balance	2,23,08,708	2,48,09,962
<i>Add:</i> Addition during the year	78,45,201	1,35,42,600
<i>Less</i> : Assets Discarded	42,06,875	1,18,55,846
<i>Less:</i> Depreciation Transferred to Project Fund	42,04,692	41,88,008
<b>TOTAL</b>	<b>2,17,42,342</b>	<b>2,23,08,710</b>

For &amp; on behalf :

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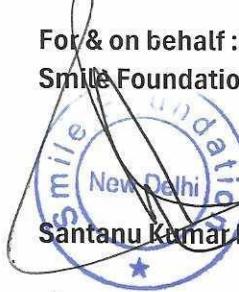
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CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

For & on behalf :  
Smile Foundation

Santanu Kumar Mishra  
Chief Functionary

Place: New Delhi

Date: 19-12-2024

**SCHEDULE [03]: FIXED ASSETS**

<b>PARTICULARS</b>	AMOUNT IN INR						
	Net Assets as at 01.04.2023	Addition More Than 180 Days	Deletion Less Than 180 Days	Net Assets as at 01.04.2024	Rate of Dep.	Depreciation During the year	Written Down Value as at 01.04.2023
<b>A. ASSETS OUT OF GRANT FUND:</b>							
Plant And Machinery	15,96,725	-	2,22,717	18,19,442	15%	2,56,212	15,63,229
Furniture and Fixture	17,59,039	30,032	2,91,975	20,81,047	10%	1,93,506	18,87,541
Computer	20,35,486	2,92,250	47,45,473	28,66,334	40%	10,38,814	18,27,520
Mobile Health Project	1,53,08,769	22,62,754	-	1,75,71,523	15%	26,35,728	1,49,35,795
Training Center-AFC*	16,08,691	-	-	16,08,691	5%	80,435	15,28,256
<b>SUB TOTAL</b>	<b>2,23,08,708</b>	<b>25,85,036</b>	<b>52,60,165</b>	<b>42,06,875</b>	<b>2,59,47,036</b>	<b>42,04,696</b>	<b>2,17,42,341</b>
<b>B. OWNED ASSETS:</b>							
LED Screen	3,269	-	-	3,269	15%	490	2,779
Almirah	7,724	-	-	7,724	10%	772	6,952
Computer	2,746	-	-	2,746	40%	1,098	1,648
<b>SUB TOTAL</b>	<b>13,739</b>	<b>-</b>	<b>-</b>	<b>13,739</b>	<b>2,360</b>	<b>1,1,379</b>	
<b>GRAND TOTAL</b>	<b>2,23,22,447</b>	<b>25,85,036</b>	<b>52,60,165</b>	<b>42,06,875</b>	<b>2,59,60,775</b>	<b>42,07,056</b>	<b>2,17,53,720</b>

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## SMILE FOUNDATION

V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016

## Schedules forming part of Financial Statement

AMOUNT IN INR

SCHEDULE [04] : LOANS & ADVANCES	F.Y. 2023-24	F.Y. 2022-23
Advance to Staff		-
Loans & Advances	93,093	1,19,234
Security Deposit	5,12,751	4,84,751
Other Accounts Receivable	3,60,259	2,05,013
<b>TOTAL</b>	<b>9,66,103</b>	<b>8,08,998</b>
SCHEDULE [05] : CURRENT ASSETS		
Prepaid Insurance	9,458	-
TDS Receivable	11,25,067	8,45,371
TCS Receivable	63,324	47,824
Inter Branch-Account	1,51,087	1,51,087
Disputed Demand-2018-19	1,66,860	1,66,860
Accrued Interest	1,01,750	19,420
<b>TOTAL</b>	<b>16,17,546</b>	<b>12,30,562</b>
SCHEDULE [06] : CASH & BANK BALANCE		
<b>Cash at Bank</b>		
IDBI Bank (60063)	33,15,210	1,71,03,354
SBI Bank (40596)	1,65,86,572	80,74,497
<b>TOTAL</b>	<b>1,99,01,782</b>	<b>2,51,77,850</b>
<b>Fixed Deposits</b>		
FD No. 380126	-	1,33,87,105
FD No. 383639	-	1,31,75,558
FD No. 739216	22,42,829	-
FD No. 436960	1,14,19,194	-
FD No. 456296	1,61,53,179	-
FD No. 383639	1,40,12,201	-
FD No. 436953	61,82,402	-
<b>FD No.80126</b>	<b>1,42,43,900</b>	-
FD No. 436953	-	1,07,67,616
FD No. 436960	-	1,07,66,117
FD No. 456104	-	1,36,66,573
FD No. 56296	-	1,51,79,637
<b>TOTAL</b>	<b>6,42,53,706</b>	<b>7,69,42,606</b>

For &amp; on behalf :

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## Schedules forming part of Financial Statement

AMOUNT IN INR

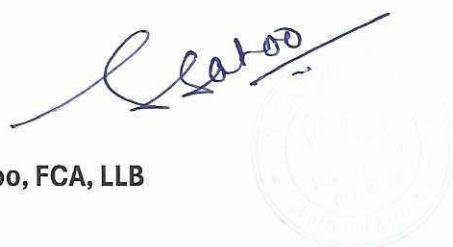
	FY 2023-24	F.Y. 2022-23
<b>SCHEDULE [07]: Unutilised Grant Balance</b>		
- Mission Education Programme	82,77,110	-6,97,575
- Swabhiman Programme	50,91,068	54,02,682
- Nutrition Programme	19,43,693	1,39,55,237
- Relief & Disaster Programme	20,97,034	26,57,950
- HealthCare Programme- Smile on Wheel	80,01,864	1,03,93,174
- Smile Twin E Learning Programme	37,63,837	1,04,99,538
Unrestricted Fund (General Programme)	-	2,38,407
<b>TOTAL</b>	<b>2,91,74,606</b>	<b>4,24,49,413</b>
<b>SCHEDULE [08]: CURRENT LIABILITIES</b>		
Sundry Creditors for Expenses	1,27,206	2,08,674
TDS Payable	8,710	42,717
Other Accounts Payable	-	17,640
<b>TOTAL</b>	<b>1,35,916</b>	<b>2,69,031</b>
<b>SCHEDULE [09]: GRANT IN AID</b>		
<b>A:-Educational Purpose</b>		
- Mission Education Programme	5,99,67,499	6,78,85,072
- Smile Twin E Learning Programme	1,37,93,078	1,37,06,592
<b>B:-Social Purpose</b>		
- Swabhiman Programme	63,93,722	85,81,071
- Nutrition Programme	1,74,73,374	1,86,93,659
- Health Care Programme (Smile on Wheel)	4,57,10,672	4,11,55,676
-Relief & Disaster Programme	5,60,716	4,14,30,727
Donation for Awareness for executing multiple sectorial projects	32,40,322	
<b>TOTAL</b>	<b>14,71,39,383</b>	<b>19,14,52,797</b>
<b>SCHEDULE [10]: INTEREST INCOME</b>		
Bank Interest	9,37,656	14,33,190
FD Interest	53,12,404	38,32,933
<b>TOTAL</b>	<b>62,50,060</b>	<b>52,66,123</b>

For &amp; on behalf of:

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Chartered Accountants

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Chief Functionary

## Schedules forming part of Financial Statement

AMOUNT IN INR

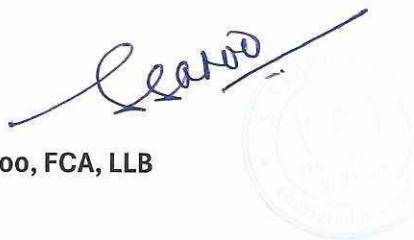
	F.Y. 2023-24	F.Y. 2022-23
<b>SCHEDULE [11]: PROGRAMME EXPENSES</b>		
<b>Expenditure on objects of the trust/institution</b>		
-Mission Education Programme	5,03,51,305	5,19,18,688
-Action for Children Programme		
-Smile Twin E- Learning Programme	1,13,87,636	1,10,29,764
-Swabhiman Programmme	51,66,706	69,23,260
-Nutrition Programme	1,46,59,616	1,70,24,571
-Smile on Wheel /Health Care Programme	3,80,98,822	3,40,17,087
-Relief & Disease Programme	5,11,185	3,73,46,854
-Awarness Generation for Education,Health (Covid) and Women Empowerment	32,40,322	
<b>TOTAL</b>	<b>12,34,15,592</b>	<b>15,82,60,224</b>
<b>SCHEDULE [13]: PROGRAMME EXPENSES</b>		
<b>Expenditure on objects of the trust/institution</b>		
-Mission Education Programme	5,03,51,305	5,20,80,769
-Action for Children Programme	-	-
-Smile Twin E- Learning Programme	1,13,87,636	1,10,94,993
-Swabhiman Programmme	51,66,706	69,63,524
-Nutrition Programme	1,46,59,616	1,70,71,056
-Smile on Wheel /Health Care Programme	3,80,98,822	3,44,68,266
-Relief & Disease Programme	5,11,185	3,74,57,267
-Awarness Generation for Education,Health (Covid) and Women Empowerment	32,40,322	
<b>TOTAL</b>	<b>12,34,15,592</b>	<b>15,91,35,875</b>

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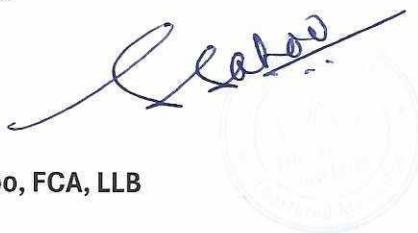
	F.Y. 2023-24	F.Y. 2022-23
<b>SCHEDULE [12] : ADMINISTRATIVE EXPENSES</b>		
Annual Charges C.C. Avenue	-	4,248
Processing Charges	-	15,898
Event Expenses	-	44,953
Bank Charges	37,602	44,921
Interest on TDS	3,494	1,252
Communication expenses	-	41,400
Salary FCRA	2,07,85,703	1,60,45,231
Professional Fees	-	2,66,050
Audit Expenses - Internal	1,21,000	4,66,250
Computer Peripherals	16,300	64,397
Conveyance	3,471	1,26,696
Printing & Stationary Expenses	-	2,48,810
Staff Welfare	43,184	2,89,242
Telephone Expenses	19,067	4,283
Diesel Expenses	84,400	1,09,113
FCRA-Postage & Courier Expenses	-	1,28,271
Gratuity	4,28,913	7,10,659
Office Maint. Expenses	2,37,652	3,29,558
Office Rent - Gulmohar House	31,86,000	52,92,300
Advisor Alliance(B2C)	-	2,92,500
Smile Own Expenses (Swabhiman)	96,542	
Smile Own Expenses (Health)	1,45,006	
Smile Own Expenses (Step)	12,891	
HO Electricity Charges	6,77,172	1,04,320
Water Expenses	1,45,585	54,600
Other Adminstrative Exp	74,108	-
Short & Excess	9,357	-
Insurance Expense	13,004	2,046
Expenses Incurred But Not Recovered	11,354	38,865
<b>Total</b>	<b>2,61,51,805</b>	<b>2,47,25,863</b>

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Professional Fees	-	2,66,050
Audit Expenses - Internal	1,21,000	4,66,250
Computer Peripherals	16,300	64,397
Conveyance	3,471	1,26,696
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Office Rent - Gulmohar House	31,86,000	52,92,300
Advisor Alliance(B2C)	-	2,92,500
Smile Own Expenses (Swabhiman)	96,542	-
Smile Own Expenses (Health]	1,45,006	-
Smile Own Expenses (Step)	12,891	-
HO Electricity Charges	6,77,172	1,04,320
Water Expenses	1,45,585	54,600
Other Adminstrative Exp	74,117	-
Short & Excess	9,357	-
Insurance Expense	13,004	2,046
Expenses Incurred But Not Recovered	11,354	38,865
<b>Total</b>	<b>2,61,51,814</b>	<b>2,47,25,926</b>
<b>Add:</b>		
Previous Liability Paid (Administrative Expenses)	-	4,60,687
Prepaid Expenses	9,458	-
<b>Less : Non Cash Expenses</b>		
Diwali Salary Advance	10,000	-
Expenses Incurred But Not Recovered	-	38,865
Short & Excess	-	14,986
Misc Deduction	-	19,204
Insurance Expense	-	4,161
<b>Net Total</b>	<b>2,61,51,272</b>	<b>2,51,09,397</b>

For &amp; on behalf :

S.Sahoo & Co.  
Chartered Accountants  
FRN:-322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426  
Place: New Delhi



For &amp; on behalf :

Smile Foundation  
New Delhi  
Santanu Kynhar Mishra  
Chief Functionary




**SMILE FOUNDATION**  
**V-11 LEVEL 1 GREEN PARK EXTENSION NEW DELHI - 110016**

**AMOUNT IN INR**

**Schedules forming part of Financial Statement**

	<b>F.Y. 2023-24</b>	<b>F.Y. 2022-23</b>
<b>SCHEDULE [15] : GRANT &amp; DONATION RECEIVED</b>		
- Relief & Disaster Programme	6,89,42,184	5,99,31,377
- Mission Education Programme		
- General Fund for Executing Multi Sectorial Projects in Health, Education, Livelihood, Women Empowerment & Covid Awareness Total	30,01,915	2,38,407
- Nutrition Programme	54,61,830	2,46,93,000
- HealthCare Programme- Smile on Wheel	4,33,19,367	2,56,23,404
- Smile Twin E Learning Programme	70,57,378	1,60,30,018
- Swabhiman Programme	60,82,109	33,53,293
	<b>13,38,64,782</b>	<b>12,98,69,500</b>
<b>SCHEDULE [16] : INTEREST INCOME</b>		
Bank Interest	9,37,656	14,33,190
FD Interest	52,30,074	39,94,385
<b>TOTAL</b>	<b>61,67,730</b>	<b>54,27,575</b>

For & on behalf :

S.Sahoo & Co.  
Chartered Accountants  
FRN:-322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426

Place: New Delhi  
Date: 19-12-2024

For & on behalf :  
Smile Foundation



Santosh Kumar Mishra  
Chief Functionary