

**ENGINEERS WITHOUT BORDERS, HYDERABAD
BALANCE SHEET AS AT 31.03.2025**

PARTICULARS	NOTE NO.	AS AT 31.3.2025	AS AT 31.3.2024
EQUITY AND LIABILITY			
1 (1) (a) Owner's Fund	1	9561414.72	9561414.72
(b) Reserves and surplus	2	1168712.00	0.00
2 Non current liabilities			
(a) Long term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other long term liabilities		-	-
(d) Long-term provisions		-	-
3 Current liabilities			
(a) Short term borrowings		-	-
(b) Trade payables		-	-
(c) Other current liabilities	3	46999.55	46999.55
(d) Short-term provisions		-	-
TOTAL		10777126.27	9608414.27
ASSETS			
1 Non- Current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	4	52293.00	18792.00
(ii) Intangible assets		-	-
(iii) Capital Work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-Current investment		-	-
(c) Deffered tax assets (Net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets	5	7029036.00	7028331.00
2 Current Assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and bank balances	6	3305511.27	2220751.27
(e) Short term loans and advances	7	390286.00	340540.00
(f) Other current assets		-	-
TOTAL		10777126.27	9608414.27
OTHER NOTES	8		



For A.R. MURTHY & CO.,
Chartered Accountants,

A.R. Murthy
25/3/2025
A. RAMACHANDRA MURTHY
Proprietor,
M.No. 028480

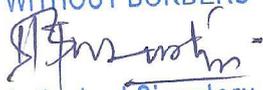
For ENGINEERS WITHOUT BORDERS

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Authorised Signatory

ENGINEERS WITHOUT BORDERS
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

NOTE	31.03.2025	31.03.2024
1 OWNERS FUND		
Capital Fund	9561414.72	9561414.72
	9561414.72	9561414.72
2 RESERVES AND SURPLUS		
(i) General Reserve Fund		
Opening Balance		
Add: Surplus/Deficit for the year	1168712.00	0
	1168712.00	0.00
3 CURRENT LIABILITIES		
Closure proceeds of Indore Chapter	46999.55	46999.55
	46999.55	46999.55
4 OTHER NON CURRENT ASSETS		
Fixed Deposits - with maturity of more than 12 months with		
ICICI Bank	7000000.00	7000000.00
Interest accrued on Fixed Deposits	29036.00	28331.00
	7029036.00	7028331.00
6 CASH AND CASH EQUIVALENTS		
Cash on Hand	163.00	10382.00
Cash at Banks:		
ICICI Bank account No. 8926	60500.33	58724.33
ICICI Bank account No. 8732	3244847.94	2151644.94
	3305511.27	2220751.27
7 SHORT TERM LOANS AND ADVANCES		
(Secured and considered good)		
1. Premises Deposit	100000.00	100000.00
2. Tax Deducted at Source	290286.00	240540.00
	390286.00	340540.00



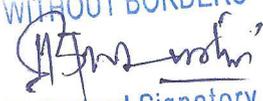
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ENGINEERS WITHOUT BORDERS (EWB)

SCHEDULE OF FIXED ASSETS AS ON 31.03.2025

S.NO	Description of Assets	Rate	Opening balance as on 01.04.2024	Additions During The Year		Total	Depreciation for the year	W.D.V. as on 31.03.2025
				Bef Sep	Aft Sep			
Rate 10%								
1	Furniture and Fixtures	10%	12,077	15,000.00	-	27,077	2,708	24,369
2	Office Equipment	10%	6,151	24,500.00	-	30,651	3,065	27,586
	Sub Total		18,228	39,500.00	-	57,728	5,773	51,955
Rate 40%								
3	Laptop	40%	559	-	-	559	224	335
4	Computer	40%	5	-	-	5	2	3
	Sub Total		564	-	-	564	226	338
			18,792	39,500.00	-	58,292	5,999	52,293



For ENGINEERS WITHOUT BORDERS

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ENGINEERS WITH OUT BORDERS

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31.03.2025

OTHER NOTES 7

BRIEF ABOUT THE ACTIVITY

Engineers without Borders is engaged in providing Social and Charitable activities. The Society is registered under Societies Registration Act. The Functional Currency of the Society is Indian Rupees. The Financial Statements prepared under Accounting Standards recommended by Institute of Chartered Accountants of India as amended for the year ended 31st March, 2025.

NOTE 2

1. BASIS OF PREPARATION

The Financial Statements have been prepared in accordance with Generally accepted Accounting Standards in India and as recommended by the Institute of Chartered Accountants of India. The Financial statements have been prepared on cash basis and going concern basis. The accounting policies are applied consistently to all periods presented in the financial statements. All assets and liabilities have been classified as current and non-current as per the Society's normal operating cycle. Based on the nature of products and the time between acquisition of assets for processing and their realization in cash and cash equivalents the Society has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets.

2. Basis of Measurement: These Financial Statements are prepared under historical cost convention unless otherwise stated.

3. Revenue Recognition: Revenue from Donors are recognized as per Accounting Standards when donations are received. The Society recognizes revenue when the same can be reliably measured. it is probable that future economic benefits will flow to the Society and specific criteria have been met for the Society's activities as under.

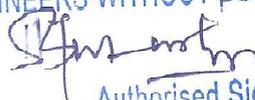
- 1) Revenue is recognised when the sole or final act takes place and the donations are received.
- 2) Interest earned

Interest Income is recognized on time proportion basis taking into account the amount invested and rate of interest.

4. Expenses are accounted on cash basis.

5. Property , Plant and Equipment: Property ,plant and equipment are stated at acquisition cost includes related duties freight etc., and interest on borrowed fund if any directly attributable to acquisition/ construction of qualifying fixed assets and is net of duty/tax credit availed. Subsequent expenditure related to an item of property, plant and equipment are added to book value only if they increase the future benefits from existing asset beyond its previously assessed standard of performance. In all such cases, the useful life of assets subsequently added to parent asset are brought at par and depreciated in line with parent asset. Losses arising from the retirement of, and gains or losses arising from disposal of property, plant and equipment which are carried at cost are recognized in statement of profit or loss. Depreciation is provided on WDV basis, based on useful life of the assets in accordance with Income Tax Act, 1961.



For ENGINEERS WITHOUT BORDERS

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The depreciation has been provided on WDV basis based on the life of the asset given below:

- Furniture and Fixtures	10%
- Plant and Machinery	15%
- Computers	40%
- Buildings	10%

6. **Contingent Liabilities** not provided are Nil

7. **Cash and cash equivalents:** In the cash flow statement, cash and cash equivalents include cash, demand deposits with banks, other short term highly liquid investments.

8. Previous year figures are regrouped wherever necessary.

9. **Related party Disclosure (AS 18)** Related party transactions under Accounting Standard 18 have been reported as under.

Sl. No.	Particulars	Relationship	For the year ended on 31.3.2025	For the year ended on 31.3.2024
	Nil	Nil	Nil	Nil

10. **Expenditure in Foreign Currency**

Sl.No.	Particulars	2024-25	2023-24
1	Expenditure in foreign currency	Nil	Nil

11. **Earning in Foreign currency**

Sl.No.	Particulars	2024-25	2023-24
	Nil	Nil	Nil

12. **Values of imports on CIF**

Sl.No.	Particulars	2024-25	2023-24
1	a.Capital Goods	Nil	Nil
2.	b.Consumable goods	Nil	Nil



For A.R. MURTHY & CO.,
Chartered Accountants,

A. RAMACHANDRĀ MURTHY
Proprietor.

M.No. 028480

25/8/2025

For ENGINEERS WITHOUT BORDERS

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