Railway Children India
CIN: U85100DL2013NPL260371, e-mail: contact@railwaychildren.org.in
(A Company Licensed under Section 8 of the companies Act, 2013)
Balance Sheet as at 31st March 2026

	Particulars	Note	As at March 31, 2026 (Rs. in Lakhs)	As at March 31, 2025 (Rs. in Lakhs)
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	(a) Share Capital	2	-	-
	(b) Reserves and Surplus	3	96.78	81.23
2	**Non Current Liabilities**			
	(a) Long-Term Provisions	4	25.10	21.87
3	**Current Liabilities**			
	(a) Trade Payables	5		
	i) Total outstading dues of micro enterprises and small enterprises; and		-	-
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		2.94	1.28
	(b) Other Current Liabilities	6	13.58	8.37
	(c) Short Term Provisions	7	1.25	0.95
			139.65	**113.70**
II.	**ASSETS**			
1	**Non Current Assets**			
	(a) Property, Plant and Equipment and Intangible Assets	8		
	i) Tangible Assets		16.88	16.48
	ii) Intangible Assets		0.24	0.24
	(b) Long term Loans and Advances	9	3.08	0.46
2	**Current assets**			
	(a) Cash and Cash Equivalents	10	112.28	74.73
	(b) Short Term Loans & Advances	11	7.17	21.79
			139.65	**113.70**

Summary of Significant Accounting Policies and other Explanatory Information : Note 1 to 22

As per our report of even date
For Jagdish Chand & Co.
Chartered Accountants
ICAI Firm Reg. No. 000129N

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

Ravi Goel
Partner
M. No. 078748

For and on behalf of the Board of Directors

Sanjay Gupta
Director
DIN: 01657370

Harbhajan Singh
Director
DIN: 07483105

Navin Sellaraju Sukumar
CEO

Place: New Delhi
Date: 04.07.2026

UDIN: 26078748DASE2B3807

Railway Children India

(A Company Licensed under Section 8 of the companies Act, 2013)

CIN: U85100DL2013NPL260371, e-mail: contact@railwaychildren.org.in

Statement of Income & Expenditure for the year ending 31st March, 2026

	Particulars	Note	For year ended March 31, 2026 (Rs. In Lakhs)	For year ended March 31, 2025 (Rs. In Lakhs)
	Revenue from operations			
I.	Donations and Grant received	12	950.06	789.31
II.	Other Incomes	13	7.24	3.19
III.	**Total Income (I+II)**		**957.30**	**792.50**
IV.	**Expenses:**			
	Program Expenses	14	630.51	507.40
	Enabling Function Expenses	15	244.75	289.40
	Depreciation & Amortization Expenses	8	4.90	2.75
	Other Expenses	16	61.59	28.23
	Total expenses		**941.75**	**827.78**
V	**Surplus / (Deficit) for the year (III-IV)**		**15.55**	**(35.28)**
VI	**Tax expense:**			
	(1) Current income tax		-	-
	(3) Deferred Tax		-	-
	Total Tax expenses		-	-
VII.	**Surplus / (Deficit) after tax**		**15.55**	**(35.28)**

Summary of Significant Accounting Policies and other Explanatory Information : Note 1 to 22

As per our report of even date

For Jagdish Chand & Co.
Chartered Accountants
ICAI Firm Reg. No. 000129N

Ravi Goel
Partner
M. No. 078748

Place: New Delhi
Date: 04.07.2026

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

For and on behalf of the Board of Directors

Sanjay Gupta
Director
DIN: 01657370

Harbhajan Singh
Director
DIN: 07483105

Navin Sellaraju Sukumar
CEO

Railway Children India
(A Company Licensed under Section 8 of the companies Act, 2013)
CIN: U85100DL2013NPL260371, e-mail: contact@railwaychildren.org.in
Cash Flow Statement for the year ended 31st March, 2026

	Particulars	Year Ended March 31, 2026 (Rs. In Lakhs)	Year Ended March 31, 2025 (Rs. In Lakhs)
(A)	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Surplus/(Deficit) for the year	**15.54**	**(35.27)**
	Adjustments for :-		
	Depreciation	4.90	2.75
	Change in provisions	7.69	7.69
	Loss on Sale of Fixed Assets	-	0.02
	Operating profit/ (Loss) before Working Capital Changes	**23.96**	**(24.82)**
	Adjustments changes in working capital:		
	Decrease/ (Increase) in other current, Other Current assets	12.01	1.83
	(Decrease)/ Increase in Other Current, Other Current Liabilities	6.88	(3.26)
	Cash Generated from Operating Activities	**42.86**	(26.26)
	NET CASH GENERATED/ (USED) IN OPERATING ACTIVITIES	**42.86**	**(26.26)**
(B)	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Fixed Assets	(5.30)	(11.27)
	Proceeds from Sale of Fixed Assets	-	-
	NET CASH GENERATED/ (USED) IN INVESTING ACTIVITIES	**(5.30)**	**(11.27)**
(C)	**NET CASH GENERATED FROM FINANCING ACTIVITIES**	-	-
	Financial charges	-	-
	NET CASH GENERATED/ (USED) IN FINANCING ACTIVITIES	-	-
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	**37.55**	**(37.53)**
	Cash and Cash Equivalent at the beginning of the year	74.73	112.26
	Cash and Cash Equivalent at the end of the year	112.28	74.73
	Net Increase / (Decrease) in Cash & Cash Equivalents	**37.55**	**(37.53)**
	Notes:		
	Components of Cash & Cash Equivalent		
	Cash on Hand	-	-
	Balances with Banks in saving accounts	112.28	74.73
		112.28	74.73
	Fixed deposits placed for periods exceeding 3 months	-	-
	Cash and Cash Equivalents as per Balance Sheet	**112.28**	**74.73**

1. The above cash flow statement prepared under the "Indirect method" as set out in the AS 3 "Cash flow statement"
2. Amount in brackets, represents cash outflow.
3. Previous year figures has been regrouped and rearranged, wherever required

Summary of Significant Accounting Policies and other Explanatory Information : Note 1 to 21

As per our report of even date
For Jagdish Chand & Co.
Chartered Accountants
ICAI Firm Reg. No. 000129N

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

Ravi Goel
Partner
M. No. 078748

Place: New Delhi
Date: 04.07.2026

For and on behalf of the Board of Directors

Sanjay Gupta
Director
DIN: 01657370

Harbhajan Singh
Director
DIN: 07483105

Navin Sellaraju Sukumar
CEO

Notes Forming Part of Balance Sheet

2 Guarantee Deposits

Particulars	As at 31st March, 2026 (Rs. In Lakhs)	As at 31st March, 2025 (Rs. In Lakhs)
At the Beginning	0.10	0.10
Issued During the Year	-	-
Oustanding at the end of the year	**0.10**	**0.10**

3 Reserves and Surplus

Particulars	As at 31st March, 2026 (Rs. In Lakhs)	As at 31st March, 2025 (Rs. In Lakhs)
Surplus		
Balance brought forward from previous year	81.23	116.48
Surplus / (Deficit) during the year	15.55	(35.28)
Closing balance as year end	**96.78**	**81.23**

Surplus/(Deficit) earning are the profit of the company earned till date.

4 Long-Term Provisions

Particulars	As at 31st March, 2026 (Rs. In Lakhs)	As at 31st March, 2025 (Rs. In Lakhs)
Provision for Gratuity	25.10	21.87
Total	**25.10**	**21.87**

5 Trade Payables

Particulars	As at 31st March, 2026 (Rs. In Lakhs)	As at 31st March, 2025 (Rs. In Lakhs)
Total outstading dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	2.94	1.28
Total	**2.94**	**1.28**

6 Other Current Liabilities

Particulars	As at 31st March, 2026 (Rs. In Lakhs)	As at 31st March, 2025 (Rs. In Lakhs)
Expenses payable	5.79	0.93
Auditors Remuneration Payable	1.30	1.30
Company Law Retainership Payable	0.29	-
TDS Payable	3.11	3.48
PF Payable	3.09	2.66
Total	**13.58**	**8.37**

7 Short Term Provisions

Particulars	As at 31st March, 2026 (Rs. In Lakhs)	As at 31st March, 2025 (Rs. In Lakhs)
Provision for Gratuity	1.25	0.95
Total	**1.25**	**0.95**

JAGDISH CHAND & CO. ★ New Delhi ★ CHARTERED ACCOUNTANTS

9 Long term loans and advances
(Unsecured, Considered good)

Particulars	As at 31st March, 2026 (Rs. In Lakhs)	As at 31st March, 2025 (Rs. In Lakhs)
Security deposits for Rental Property	3.08	0.46
Total	**3.08**	**0.46**

10 Cash and cash equivalents

Particulars	As at 31st March, 2026 (Rs. In Lakhs)	As at 31st March, 2025 (Rs. In Lakhs)
Cash in hand	-	-
Cash at Bank		
- Saving Accounts	112.28	74.73
Total	**112.28**	**74.73**

11 Short term loans and advances
(Unsecured, Considered good)

Particulars	As at 31st March, 2026 (Rs. In Lakhs)	As at 31st March, 2025 (Rs. In Lakhs)
Prepaid expenses	6.41	10.51
Income Tax Refundable	0.00	8.35
Other Advances	0.76	2.93
Total	**7.17**	**21.79**

12 Donations and Grant received

Particulars	For Year Ended 31st March, 2026 (Rs. In Lakhs)	For Year Ended 31st March, 2025 (Rs. In Lakhs)
Income from Grant received - Local	301.20	216.61
Income from Grant received - Foreign	354.44	247.53
Donations - Local	256.61	323.88
Donations - Foreign	37.81	1.29
Total	**950.06**	**789.31**

13 Other Income

Particulars	For Year Ended 31st March, 2026 (Rs. In Lakhs)	For Year Ended 31st March, 2025 (Rs. In Lakhs)
Interest Income	7.24	3.19
Total	**7.24**	**3.19**

14 Program Expenses

Particulars	For Year Ended 31st March, 2026 (Rs. In Lakhs)	For Year Ended 31st March, 2025 (Rs. In Lakhs)
Grants to NGO Partners	-	5.46
Salary (Program)	77.20	75.96
Protection and Care of Vulnerable Children	211.27	190.91
Child Care and Protection in Slum Community	59.47	50.24
Family Reintegration of Children in need of Care and Protection	143.24	76.98
Awareness and Sensitization on Child Protection	56.09	43.59
Protection of Children through Networking	72.62	63.20
Training and Program Monitoring Travel Expenses	10.62	1.06
Total	**630.51**	**507.40**

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

15 Enabling Function Expenses

Particulars	For Year Ended 31st March, 2026 (Rs. In Lakhs)	For Year Ended 31st March, 2025 (Rs. In Lakhs)
Salary (Enabling Function)	54.78	58.16
Staff Welfare and Capacity Development	1.96	0.87
Gratuity Expenses	3.53	7.69
PF & ESI Contribution	34.99	26.61
Website Maintanance Expenses	1.56	2.12
Information Technlogy Services & Expenses	10.41	2.04
Fundraising Outsource Services	112.45	124.05
Fund Raising Expenses	25.07	67.86
Total	**244.75**	**289.40**

16 **Other Expenses**

Particulars	For Year Ended 31st March, 2026 (Rs. In Lakhs)	For Year Ended 31st March, 2025 (Rs. In Lakhs)
Office rent	14.32	6.60
Legal & Professional Expenses	11.93	1.15
Auditor's Remuniration (Note 16.1)	6.12	1.74
Office utilities and other expenses	14.59	7.70
Office and Staff Insurance	13.79	10.00
Telephone communication expense	0.32	0.37
Travelling & conveyance expenses	0.52	0.65
Loss on sale of assets	-	0.02
Total	**61.59**	**28.23**

16.1 **Auditor's Remuneration**

	(Rs. In Lakhs)	(Rs. In Lakhs)
As Auditor		
Audit Fees	1.18	1.18
In Other Capacity		
Taxation Matters	4.65	0.21
Certification	0.06	0.12
Others	0.24	0.23
	6.12	**1.74**

17 **"Related party disclosures", for the year ended 31st March, 2026, as required by Accounting Standard-18 ("AS-18") are given below:**

Key Managerial Personnel:

Mr. Sanjay Kumar Gupta, Director
Mr. Harbhajan Singh, Director
Ms. Megha Jain, Director
Ms. Priya Varadarajan, Director
Mr. Navin Sellaraju Sukumar, CEO and Director

Transactions with Related Parties :-	Current Year (Rs. In Lakhs)	Previous Year (Rs. In Lakhs)
CEO Salary	59.22	56.40
Travel reimburesment	0.20	1.10

Note 18 The Enterprise is a Level – II enterprise as per the norms of the National Advisory Committee on Accounting Standards and in persuasion of exemption of exemption or relaxation from the applicability of Accounting Standard issued by National Advisory Committee on Accounting Standards, available to such enterprises, information required in AS-17 Segment Reporting has not been disclosed

Note 19 Operating Leases: The Company has taken office premises under cancellable operating leases. These lease agreements are normally renewable with mutual consent on expiry. There are no non-cencellable lease agreement as on March 31, 2026. The rent paid during the year is Rs. 14.32 lakhs (previous year Rs. 6.60 lakhs)

Note 20 **Contingent Liabilities**

Particulars	For Year Ended 31st March, 2026 (Rs. In Lakhs)	For Year Ended 31st March, 2025 (Rs. In Lakhs)
Income Tax demand Under Appeal	Nil	37.02

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

Note 21 Additional regulatory information required by Schedule III

(i) **Details of Benami Property held**

No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(ii) **Willful Defaulter**

Company has not been declared Willful defaulter by any bank or financial institution or government or any government authority.

(iii) **Compliance with number of layers of companies**

The company has no subsidiary company.

(iv) **Compliance with approved scheme(s) of arrangements**

The company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(v) Utilization of borrowed funds and share premium

A.The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

B. The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries

(vi) **Undisclosed income**

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(vii) **Details of Crypto currency or Virtual currency**

The company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(viii) **Registration of charges or satisfaction with Registrar of Companies:**

The company does not have any loan against which charge is to be registered.

(ix) **Utilization of borrowings availed from banks and financial institutions:**

During the year, the company does not have any borrowing from banks and financial institutions.

(x) The Company is registered under Section 25 of The Companies Act. 1956 and is licenced to operate under Section 8 of The Companies Act. 2013 and does not have any kind of shares hence, company has not declared or paid dividend during the year 2025-2026.

(xi) The company have no transactions with companies struck off under section 248 of the companies Act, 2013.

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

(xiii) Disclosures of Ratios:

The following are analytical ratios for the year ended 31st March, 2026 and 31st March, 2025:

S. No.	Ratio	Numerator	Denominator	31st March, 2026	31st March, 2025	% Variance	Reasons for change in ratio by more than 25% as compared to the previous year
1	Current Ratio	Current Assets	Current Liabilities	15.00	9.97	5.03	Increase in Current Assets
2	Debt- equity ratio	Total Debt	Shareholder Equity	N/A	N/A	N/A	-
3	Debt service coverage ratio	Earning Available for debt service	Debt service	N/A	N/A	N/A	-
4	Return on equity ratio	Net Profit after Tax	Average Shareholder Equity	N/A	N/A	N/A	-
5	Inventory turnover ratio	Sale	Average Inventory	N/A	N/A	N/A	-
6	Trade receivables turnover ratio	Net Credit Sale	Avg Account Receivable	N/A	N/A	N/A	-
7	Trade Payable turnover ratio	Net Credit Purchase	Avg Trade Payable	N/A	N/A	N/A	-
8	Net capital turnover ratio	Net Sales	Average Working Capital = Average Current Assets - Averate Current Liabilities	N/A	N/A	N/A	-
9	Net profit ratio	Net Profit after Tax	Net Sales	N/A	N/A	N/A	-
10	Return on capital employed	Earning before Interest and taxes	Capital Employed = Average Equity + Average Debts + Average Lease Liabilities	N/A	N/A	N/A	-
11	Return on Investment- Equity	Net Gain/Loss on Investment during the year +Change in Market value during the year +divdend income	(Opening Cost of Investment + wt(net inflow of sale and purchase investment)	N/A	N/A	N/A	-

Note 22 **Previous year figures have been regrouped / recast wherever found necessary to correspond with current year classification.**

As per our report of even date
For Jagdish Chand & Co.
Chartered Accountants
ICAI Firm Reg. No. 000129N

JAGDISH CHAND & CO. ★ New Delhi ★ CHARTERED ACCOUNTANTS

Ravi Goel
Partner
M. No. 078748

Place: New Delhi
Date: 04.07.2026

For and on behalf of the Board of Directors

Sanjay Gupta	**Harbhajan Singh**	**Navin Sellaraju Sukumar**
Director	**Director**	**CEO**
DIN: 01657370	**DIN: 07483105**	

5.1 MSME DISCLOSURE BELOW TRADE CREDITORS

Information as required to be furnished as per Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) is given below. This information has been determined to the extent such parties have been identified on the basis of information available with the company.

(Rs.in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Amount remaining unpaid to supplier covered under MSMED Act at the end of the year		
Principal	-	-
Interest	-	-
Total	-	-
The amount of interest paid by the buyer in terms of section16, of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006	-	-
The total dues of Micro and Small Enterprises which were outstanding for more than stipulated period	-	-

5.2 TRADE PAYABLE DISCLOSURES BELOW TRADE PAYABLE FOR CURRENT AND NON CURRENT SEPARATELY

Trade Payable (Current) Ageing Schedule as at 31st March, 2026:

(Rs.in Lakhs)

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less Than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	2.94	-	-	-	**2.94**
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-	-
Total	**-**	**2.94**	**-**	**-**	**-**	**2.94**

Trade Payable (Current) Ageing Schedule as at 31st March, 2025:

(Rs.in Lakhs)

Particulars	Outstanding for following periods from due date of payment					
	Not Due	Less Than 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	1.28	-	-	-	**1.28**
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-	-
Total	**-**	**1.28**	**-**	**-**	**-**	**1.28**

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

Note 4.1

Disclosures under Accounting Standard 15 "Employee Benefits"

The Company has a defined benefit gratuity plan. Every employee who has rendered continuous service of five years or more is entitled to get gratuity on superannuation, resignation, termination, disablement or on death in accordance with Gratuity Act 1972. The liability for the same is recognised on the basis of actuarial valuation.

a) The amounts recognized in the Balance Sheet is as under:

Particulars	Year	Gratuity (Partly Funded) (in RS.)
Present value of obligations as at the end of year	2025-26	26.35
	2024-25	22.82
Funded status	2025-26	(3.96)
	2024-25	(8.57)
Net Assets/(Liability) recognized in balance sheet	2025-26	(3.96)
	2024-25	(8.57)

b) Expense recognized in Statement of Profit and Loss is as under:

Particulars	Year	Gratuity
Current Service Cost	2025-26	6.52
	2024-25	6.90
Past Service Cost	2025-26	-
	2024-25	-
Expected Return on Plan Assets	2025-26	(1.00)
	2024-25	(0.48)
Interest Cost on Defined Benefit Obligation	2025-26	1.61
	2024-25	1.10
Net Actuarial (Gain) / Loss recognized in the period	2025-26	1.38
	2024-25	1.05
Expenses recognized in Statement of Profit and Loss	2025-26	8.50
	2024-25	8.57

d) Reconciliation of Opening and Closing balances of Defined Benefit Obligation is as under:

Particulars	Year	Gratuity
Present Value of Obligations as at beginning of year	2025-26	22.82
	2024-25	15.13
Interest Cost	2025-26	1.61
	2024-25	1.10
Current Service Cost	2025-26	6.52

JAGDISH CHAND & CO.
New Delhi
CHARTERED ACCOUNTANTS

	2024-25	6.90
Actuarial (Gains)/Losses arising from changes in Demographic Assumptions	2025-26	-
	2024-25	-
Changes in Financial Assumptions	2025-26	-2.31
	2024-25	0.46
Experience Adjustments	2025-26	3.93
	2024-25	0.82
Past Service Cost	2025-26	-
	2024-25	-
Benefits Paid	2025-26	(6.21)
	2024-25	(1.59)
Present value of obligations as at end of year	2025-26	26.35
	2024-25	22.82

e) Actuarial Assumptions are as under:

Particulars	**Year**	**Gratuity**
Discount Rate	2025-26	7.04%
	2024-25	7.25%
Expected rate of Future Salary Increase	2025-26	6.50%
	2024-25	6.50%
Mortality rates	2025-26	As per IALM (2012-14) Table
	2024-25	As per IALM (2012-14) Table
Retirement Age	2025-26	60
	2024-25	60
Ages		**Withdrawal Rate**
Up to 30 Years	2025-26	6%
	2024-25	6%
From 31 to 44 years	2025-26	6%
	2024-25	6%
Above 44 years	2025-26	6%
	2024-25	6%

Mortality rates inclusive of provision for disability -100% of IALM (2012 – 14)

Risks Associated with Plan Provisions

Valuations are based on certain assumptions, which are dynamic in nature and vary over time. As such Company is exposed to various risks as follow:

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

Salary Risk	The present value of the defined benefit plan liability is calculated with the assumption of salary increase rate of plan participants in future. Deviation in the rate of increase of salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.
Investment Risk	The present value of the defined benefit plan liability is calculated using a discount rate determined by reference to Government bonds Yield. If plan liability is funded and return on plan asset is below this rate, it will create a plan deficit.
Discount Rate Risk	A decrease in the bond interest rate (discount rate) will increase the plan liability
Mortality Risk	The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants. For this report we have used Indian Assured Lives Mortality (2012-14) ultimate table. A change in mortality rate will have a bearing on the plan's liability.

g) Summary of Membership Data:

Particulars	As at 31st March 2026
Number of Employees	76
Total Monthly Salary for Gratuity	19.26
Average Past Service (Years)	2.08
Average Age (Years)	33.11
Average remaining Working Life (Years)	26.89

h) Major Categories of Plan Assets (as percentage of total plan assets) is as under:

Particulars	Year	Gratuity
Fund Managed by Insurer (%)	2025-26	100
	2024-25	100

i) Sensitivity analysis is as under:

Impact of the Change in Discount Rate

Particulars	Year	Gratuity
Impact due to Increase of .5%	2025-26	(1.22)
	2024-25	(1.13)
Impact due to Decrease of .5%	2025-26	1.31
	2024-25	1.22

Impact of the Change in Salary Increase

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

Particulars	Year	Gratuity
Impact due to Increase of .5%	2025-26	1.04
	2024-25	0.97
Impact due to Decrease of .5%	2025-26	(0.99)
	2024-25	(0.91)

*Changes in Defined Benefit Obligation due to .5% Increase/Decrease in Mortality Rate, if all other assumptions remain constant is negligible.

Sensitivities as to rate of inflation, rate of increase of pensions in payment, rate of increase of pensions before retirement & life expectancy are not applicable being a lump sum benefit on retirement.

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS

Railway Children India
(A Company Licensed under Section 8 of the companies Act, 2013)
CIN: U85100DL2013NPL260371, e-mail: contact@railwaychildren.org.in

Notes forming part of financial statements

8 Property, Plan and Equipment

(Rs. in Lakhs)

	Tangible				Intagible	
Particulars	Computer	Office equipment	Furniture	Total	Software	Total
Gross Block						
Balance as at April 01, 2024	10.63	8.18	4.88	23.69	4.72	4.72
Additions	8.02	3.18	0.13	11.33	-	-
Disposals	-	0.13	-	0.13	-	-
Balance as at March 31, 2025	**18.65**	**11.22**	**5.01**	**34.89**	**4.72**	**4.72**
Balance as at April 01, 2025	18.65	11.22	5.01	34.89	4.72	4.72
Additions	3.18	0.11	2.07	5.35	-	-
Disposals	-	0.93	-	0.93	-	-
Balance as at March 31, 2026	**21.83**	**10.41**	**7.08**	**39.31**	**4.72**	**4.72**
Depreciation/Amortisation	-	-	-	-	-	-
Balance as at April 01, 2024	10.52	4.13	1.08	15.72	4.48	4.48
Depreciation for the year	0.87	1.40	0.47	2.75	-	-
Accumulated Depreciation on disposals	-	0.05	-	0.05	-	-
Balance as at March 31, 2025	**11.39**	**5.48**	**1.55**	**18.42**	**4.48**	**4.48**
Balance as at April 01, 2025	11.39	5.48	1.55	18.41	4.48	4.48
Depreciation for the year	2.89	1.50	0.51	4.90	-	-
Accumulated Depreciation on disposals	-	0.88	-	0.87	-	-
Balance as at March 31, 2026	**14.28**	**6.10**	**2.06**	**22.44**	**4.48**	**4.48**
Net Block	-	-	-	-	-	-
Balance as at March 31, 2025	7.27	5.75	3.46	16.48	0.24	0.24
Balance as at March 31, 2026	**7.55**	**4.32**	**5.01**	**16.88**	**0.24**	**0.24**

8.1 Valuation of PP&E, intangible Asset

The company has not revalued its Property, Plant and Equipment (including right-of-use assets) or Intangible Assets or both during the current or previous year.

JAGDISH CHAND & CO. New Delhi CHARTERED ACCOUNTANTS