B. B. & Associates
Chartered Accountants

B-2557, First Floor
DSIIDC, Narela
New Delhi - 110040

INDEPENDENT AUDITOR'S REPORT

To The Governing Body of Hunger Heroes

Opinion

We have audited the accompanying financial statements of Hunger Heroes ("the Society" or "Feeding India"), which comprise the balance sheet as at March 31, 2026, the statement of income and expenditure and the statement of receipts and payments for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the Society as at March 31, 2026, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India ("ICAI").

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial statements section of our report. We are independent of the Society in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of management and those charged with governance 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 in accordance with accounting principles generally accepted in India, including the Accounting Standards issued by Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control 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.

In preparing the financial statements, management is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are also responsible for overseeing the society's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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As part of an audit in accordance with SAs, we have not undertaken program audit or forensic audit. As part of an audit in accordance with SAs, we have exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the operating effectiveness of the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **B. B. & Associates**
Chartered Accountants
ICAI Firm Registration Number: 023670N



Balwan Bansal
Partner
Membership No. 511341

Place: New Delhi
Date: August 14, 2026
UDIN: 26511341WUVVGA8451

Annexure to Independent Auditors Report on Audited Financial Statements of Hunger Heroes

We have compiled for the purpose of Foreign Contribution (Regulation) Act, 2010 ("FCRA") the accompanying financial statements (pertaining to foreign contributions) of **Hunger Heroes** ("the Society" or "Feeding India"), forming part of the audited financial statements of the Society for the year ended March 31, 2026, which comprise the balance sheet as at March 31, 2026, the income and expenditure and the statement of receipts and payments for the year ended on that date pertaining to foreign contributions ("FCRA Financial Statements").

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those SAs are described in the Auditor's Responsibilities paragraph in the Independent Auditors Report on Audited Financial Statements of the Society. We are independent of the Society in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of management and those charged with governance for the Financial Statements

Management is responsible for the preparation of these FCRA financial statements that give a true and fair view of the financial position and financial performance in accordance with accounting principles generally accepted in India, including the Accounting Standards issued by Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control 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.

Those charged with governance are also responsible for overseeing the society's financial reporting process and compliance requirements under the FCRA.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the accompanying FCRA financial statements give a true and fair view of the financial position of the Society as at March 31, 2026, and of its financial performance for the year then ended in relation to foreign contribution, in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India ("ICAI").

For **B. B. & Associates**
Chartered Accountants
ICAI Firm Registration Number: 023670N

Balwan Bansal
Partner
Membership No. 511341

Place: New Delhi
Date: August 14, 2026
UDIN: 26511341WUVVGA8451

Hunger Heroes
Balance Sheet as at March 31, 2026
(All amounts in INR, unless otherwise stated)

Particulars	Notes	As at March 31, 2026			As at March 31, 2025		
		FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Sources of funds							
Corpus fund	3	-	195,337	**195,337**	-	195,337	**195,337**
General fund	3	1,585,903	1,609,996,236	**1,611,582,139**	20,345,459	2,019,592,751	**2,039,938,210**
		1,585,903	**1,610,191,573**	**1,611,777,476**	**20,345,459**	**2,019,788,088**	**2,040,133,547**
Long term liabilities							
Long-term provisions	6	-	1,902,004	**1,902,004**	89,105	626,114	**715,219**
Current liabilities							
Payables	4	1,438,876	117,287,681	**118,726,557**	1,463,124	146,926,882	**148,390,006**
Other current liabilities	5	78,040	344,739	**422,779**	332,373	4,055,952	**4,388,325**
Short-term provisions	6	-	479,033	**479,033**	47,796	364,240	**412,036**
		1,516,916	**118,111,453**	**119,628,369**	**1,843,293**	**151,347,074**	**153,190,367**
		3,102,819	**1,730,205,030**	**1,733,307,849**	**22,277,857**	**2,171,761,276**	**2,194,039,133**
Application of funds							
Non-current assets							
Property, plant and equipment	11	-	8,675,086	**8,675,086**	-	129,388	**129,388**
Other non-current assets	7	-	205,686,798	**205,686,798**	-	95,154,184	**95,154,184**
		-	**214,361,884**	**214,361,884**	-	**95,283,572**	**95,283,572**
Current assets							
Receivables	8	10,000	5,925,396	**5,935,396**	-	3,679,329	**3,679,329**
Cash and cash equivalents	9	2,898,253	1,430,562,639	**1,433,460,892**	22,083,291	1,979,112,882	**2,001,196,173**
Other current assets	10	194,566	79,355,111	**79,549,677**	194,566	93,685,493	**93,880,059**
		3,102,819	**1,515,843,146**	**1,518,945,965**	**22,277,857**	**2,076,477,704**	**2,098,755,561**
		3,102,819	**1,730,205,030**	**1,733,307,849**	**22,277,857**	**2,171,761,276**	**2,194,039,133**
Summary of significant accounting policy	2						

The accompanying schedules are an integral part of the financial statements.
As per our report of even date attached

For B. B. & Associates
Chartered Accountants
ICAI Firm Registration Number: 023670N

Balwan Bansal
Partner
Membership No. 511341

Place: New Delhi
Date: August 14, 2026

B.B. & Associates ★ Delhi ★ Chartered Accountants

For and on behalf of the Governing body of
Hunger Heroes

Vishal Kumar
President

Place: Gurugram
Date: August 14, 2026

Deepak Ahluwalia
General Secretary

Place: Gurugram
Date: August 14, 2026

Hunger Heroes

Statement of Income and Expenditure for the year ended March 31, 2026

(All amounts in INR, unless otherwise stated)

Particulars	Notes	For the year ended March 31, 2026			For the year ended March 31, 2025		
		FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Income							
Voluntary donations	12	4,586,735	834,261,972	**838,848,707**	22,854,573	906,898,089	**929,752,662**
Other income	13	-	137,728,531	**137,728,531**	-	143,531,414	**143,531,414**
Total (A)		**4,586,735**	**971,990,503**	**976,577,238**	**22,854,573**	**1,050,429,503**	**1,073,284,076**
Expenditure							
Programme expenditure	14	22,551,227	1,251,852,296	**1,274,403,523**	7,052,170	587,082,221	**594,134,391**
Finance cost	15	10,527	213	**10,740**	10,248	-	**10,248**
Employee benefit expenses	16	528,462	76,849,686	**77,378,148**	3,495,205	32,868,944	**36,364,149**
Depreciation	17	-	2,107,751	**2,107,751**	-	86,258	**86,258**
Other expenses	18	256,075	50,777,072	**51,033,147**	518,680	52,238,310	**52,756,990**
Total (B)		**23,346,291**	**1,381,587,018**	**1,404,933,309**	**11,076,303**	**672,275,733**	**683,352,036**
(Deficit) / Surplus of income over expenditure before tax		**(18,759,556)**	**(409,596,515)**	**(428,356,071)**	**11,778,270**	**378,153,770**	**389,932,040**
Income tax expense		-	-	-	-	-	-
(Deficit) / Surplus of income over expenditure after tax transferred to general fund		**(18,759,556)**	**(409,596,515)**	**(428,356,071)**	**11,778,270**	**378,153,770**	**389,932,040**
Summary of significant accounting policy	2						

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As per our report of even date attached

For B. B. & Associates
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Balwan Bansal
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Membership No. 511341

Place: New Delhi
Date: August 14, 2026

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For and on behalf of the Governing body of
Hunger Heroes

Vishal Kumar
President

Place: Gurugram
Date: August 14, 2026

Deepak Ahluwalia
General Secretary

Place: Gurugram
Date: August 14, 2026

Hunger Heroes

Statement of Receipts and Payments for the year ended March 31, 2026

(All amounts in INR, unless otherwise stated)

Particulars		For the year ended March 31, 2026			For the year ended March 31, 2025		
		FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Opening balance							
Cash and cash equivalents		22,083,291	2,074,112,882	2,096,196,173	10,492,680	1,604,895,101	1,615,387,781
	(A)	**22,083,291**	**2,074,112,882**	**2,096,196,173**	**10,492,680**	**1,604,895,101**	**1,615,387,781**
Add: receipts during the year							
Voluntary donation		4,586,735	827,590,862	832,177,597	22,854,573	919,859,930	**942,714,503**
Other income		-	158,171,198	158,171,198	-	122,359,016	**122,359,016**
Contribution received from members		-	26,070	26,070	-	25,704	**25,704**
	(B)	**4,586,735**	**985,788,130**	**990,374,865**	**22,854,573**	**1,042,244,650**	**1,065,099,223**
Less: payments during the year							
Programme expenditure		22,313,295	1,264,959,849	1,287,273,144	7,536,801	493,868,168	501,404,969
Finance cost		10,527	213	10,740	10,248	-	10,248
Employee benefit expenses		852,397	75,948,128	76,800,525	3,224,104	31,978,171	35,202,275
Other expenses		595,554	72,776,734	73,372,288	492,809	47,180,530	47,673,339
Payment for Property, plant and equipment		-	10,653,449	10,653,449	-	-	-
	(C)	**23,771,773**	**1,424,338,373**	**1,448,110,146**	**11,263,962**	**573,026,869**	**584,290,831**
Closing balance	**(A)+(B)-(C)**	**2,898,253**	**1,635,562,639**	**1,638,460,892**	**22,083,291**	**2,074,112,882**	**2,096,196,173**
Represented by							
Balances in Bank accounts		2,898,253	50,862,639	53,760,892	22,083,291	21,112,882	43,196,173
Balances in Deposit accounts		-	1,584,700,000	1,584,700,000	-	2,053,000,000	2,053,000,000
		2,898,253	**1,635,562,639**	**1,638,460,892**	**22,083,291**	**2,074,112,882**	**2,096,196,173**
Summary of significant accounting policy	2						

The accompanying schedules are an integral part of the financial statements.

As per our report of even date attached

For B. B. & Associates
Chartered Accountants
ICAI Firm Registration Number: 023670N

Balwan Bansal
Partner
Membership No. 511341

Place: New Delhi
Date: August 14, 2026

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For and on behalf of the Governing body of
Hunger Heroes

Vishal Kumar
President

Place: Gurugram
Date: August 14, 2026

Deepak Ahluwalia
General Secretary

Place: Gurugram
Date: August 14, 2026

Hunger Heroes

Notes forming part of financial statements for the year ended March 31, 2026

(All amounts in INR, unless otherwise stated)

1 **Background**

Hunger Heroes ("the Society" or "Feeding India") was constituted under the provisions of Societies Registration Act, 1860 as a charitable society vide Registration No. SOCIETY/WEST/2015/8901680. The Society has been granted an exemption under section 12AB vide registration no. AABAH2332J25DL01 (valid till AY 2031-32) and is registered under Section 80G(5)(vi) vide registration no. AABAH2332J25DL02 (valid till AY 2031-32) of the Income tax Act, 1961("the Act"). The society is registered under the Foreign Contribution Regulation Act, 2010 ("FCRA") w.e.f. March 25, 2021 vide registration no 231661891 (valid till 25/03/2031). The Principal activity of the Society is to work towards solving the problem of hunger, malnutrition and food wastage in India. This mission is to work towards malnutrition by supporting large-scale systemic interventions as well as providing essential food support to underserved communities in the form of raw grains and freshly cooked food. Feeding India also works with on-ground non profit partners working on education and child/maternal malnutrition by providing regular meals to dependents.

2 **Summary of significant accounting policies**

(i) **Basis of preparation of financial statements**

The Balance Sheet and Income & Expenditure accounts are prepared under the historical cost and convention and the accounting is carried out on accrual basis. In the absence of any authoritatively established and mandated accounting principles for the specialized aspects related to charitable societies which do not carry out any commercial activity, these financial statements have been prepared in accordance with the accounting policies adopted by the governing body which govern the society. The financial statements are prepared in Indian Rupees.

(ii) **Use of estimates**

The preparation of the financial statements in conformity with the significant accounting policies requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of income and expenditure during the reporting period. Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Future results could differ from these estimates. Any revision to accounting estimates is recognised prospectively in current or future periods.

(iii) **Current vs non current classification**

The Society presents assets and liabilities in the balance sheet based on current / non-current classification. An asset is treated as current when it is:-
-Intended to be consumed in normal operating cycle
-Held primarily for the purpose of trading
-Expected to be realised within twelve months after the reporting period, or
-Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period
All other assets are classified as non-current.

A liability is current when:
-Expected to be settled in normal operating cycle
-Held primarily for the purpose of trading
-Due to be settled within twelve months after the reporting period, or
-There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
All other liabilities are classified as non current.

(iv) **Cash and bank balances**

Cash and cash equivalents comprises of cash at bank and and other highly liquid investments which are subject to an insignificant risk of change in value.

(v) **Property, plant and equipment and depreciation (PPE)**

Fixed assets are stated at cost, less depreciation. The cost of PPE includes the purchase cost and any other directly attributable costs of bringing the assets to their working condition for the intended use. Such cost includes the cost of replacing part of the plant and equipment. When significant parts of plant and equipment are required to be replaced at intervals, the Society depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in income or expenditure as incurred.

Fixed assets received as donations in kind are recognised at fair values on the date of being ready for their intended use.

Depreciation on Fixed Assets is provided on the basis of written down value method on the following rates as per Income tax Act, 1961.

Particulars	Rate of depreciation
Computer and laptop	40%
Office Equipment	15%
Electrical Equipment	40%

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(vi) **General funds**

The Society receives general funds which are restricted & unrestricted in nature from domestic and foreign sources. The excess of income over expenditure during the year, being general purpose in nature, is carried forward for use in future periods

(vii) Donations received by society qualify for deduction under section 80G of the Income tax Act, 1961 in terms of the approvals below:

Purpose	Relevant Section of the Act	Sanctioned Limit	Validity
Donations received for Charitable Purpose	Section 80G	No limit specified	AY 2031-32

(viii) **Expenditure**

The Society implements its programmes towards solving the problem of hunger, malnutrition, food wastage and other objects of general public utility including but not limited to objects related to education in India by itself or by other local non-governmental organisations (NGO's) to which it disburses grants. Accordingly expenses incurred by society during the year includes grants disbursed to other local NGO's in accordance with the agreements with them.

(ix) **Provisions**

Provisions are recognized when the Society has a present obligation as a result of past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

(x) **Donations and Interest Income**

Income of the society comprises of voluntary donation received form corporate under their CSR policies and from individual donor. Donations made with specific direction that they shall part of corpus fund of the society are classified as such and are directly reflected as corpus fund receipts in the balance sheet.

Interest income is recognised based on time proportion method, based on underlying interest rate.

(xi) **Employee benefits**

The Society's obligation towards various employee benefits have been recognised as follows:

Short term employee benefits

All employee benefits payable wholly within twelve months of rendering services are classified as short term employee benefits. Benefits such as salaries, allowances are recognised in the Income and Expenditure account in the period in which the employee renders the related services

Post-employment benefits

Defined contribution plan: The Society's provident fund is a defined contribution plan where the contribution paid / payable under the scheme is recognised as an expense in the period in which the employee renders the related service. The Society's contribution are deposited with the regional provident fund commissioner and are charged to the income and expenditure account

Defined benefit plan: The Society provides for retirement benefits in the form of Gratuity. Benefits payable to eligible employees of the Society with respect to Gratuity, a defined benefit plan are accounted for on the basis of Actuarial valuation as at the Balance Sheet date. The Plan provides for lumpsum payments to vested employees on retirement, death while in service or on termination of employment an amount equivalent of 15 days basic salary for each completed years of service. Vesting occurs on completion of 5 years of service. The liability recognised in respect of gratuity is the present value of the defined benefit obligation at the balance sheet date together with adjustments for unrecognised actuarial gains or losses and past service costs. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method. Actuarial gains and losses arising from experience, adjustments and changes in actuarial assumptions are recorded as expense or income in the statement of profit and loss in the year in which such gains or losses arise.

Long term benefits - Compensated absences

The Company also provides benefit of compensated absences under which un-availed leaves are allowed to be accumulated to be availed in future. The scheme is considered as a long term benefit. The compensated absences comprises of vesting as well as non vesting benefit and the liability is determined in accordance with the rules of the Company and is based on actuarial valuations made using projected unit credit method at the Balance Sheet date.

(xii) **Income tax**

The Society is register under 12A/12AB and 80G of the Income Tax Act, 1961 ("the Act"). Under the provision of the Act, the income of the Society is exempt from tax, subject to provisions specified in the Act. Consequent to the insertion of tax liability on anonymous donation vide Finance Act 2006 the Society provides for the tax liability in accordance with the provisions for section 115BBC of the Act, if at all there is any anonymous donations.

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3 Fund receipts	As at March 31, 2026			As at March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Corpus fund						
Corpus donation	-	195,337	**195,337**	-	195,337	**195,337**
	-	**195,337**	195,337	-	**195,337**	195,337
General fund						
Opening balance	20,345,459	2,019,592,751	**2,039,938,210**	8,567,189	1,641,438,981	**1,650,006,170**
Add:(Deficit) / Surplus of income over expenditure during the year	(18,759,556)	(409,596,515)	(428,356,071)	11,778,270	378,153,770	**389,932,040**
	1,585,903	**1,609,996,236**	**1,611,582,139**	**20,345,459**	**2,019,592,751**	**2,039,938,210**
	1,585,903	**1,610,191,573**	**1,611,777,476**	**20,345,459**	**2,019,788,088**	**2,040,133,547**

4 Payables	As at March 31, 2026			As at March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,438,876	117,287,681	**118,726,557**	1,463,124	146,926,882	**148,390,006**
	1,438,876	**117,287,681**	**118,726,557**	**1,463,124**	**146,926,882**	**148,390,006**

5 Other current liabilities	As at March 31, 2026			As at March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Employee related payables	35,804	-	**35,804**	222,838	449,347	**672,185**
Subscription received in advance from members	-	-	**-**	-	80	**80**
Statutory dues payable (refer note 20)						
Tax deducted at source payable	35,561	-	**35,561**	82,779	3,441,288	**3,524,067**
Other statutory dues payable	6,675	344,739	**351,414**	26,756	165,237	**191,993**
	78,040	**344,739**	**422,779**	**332,373**	**4,055,952**	**4,388,325**

6 Provisions	As at March 31, 2026			As at March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Non-current						
Provision for Gratuity (refer note19(b))	-	688,745	**688,745**	36,905	228,171	**265,076**
Provision for leave benefits (refer note19(c))	-	1,213,259	**1,213,259**	52,200	397,943	**450,143**
Total	**-**	**1,902,004**	**1,902,004**	**89,105**	**626,114**	**715,219**
Current						
Provision for Gratuity (refer note19(b))	-	1,815	**1,815**	87	538	**625**
Provision for leave benefits (refer note19(c))	-	477,218	**477,218**	47,709	363,702	**411,411**
Total	**-**	**479,033**	**479,033**	**47,796**	**364,240**	**412,036**

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7 Other non-current assets	As at March 31, 2026			As at March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Security deposit	-	175,000	**175,000**	-	-	-
Interest accrued on bank deposits	-	511,798	**511,798**	-	154,184	**154,184**
Fixed deposits with bank	-	205,000,000	**205,000,000**	-	95,000,000	**95,000,000**
	-	**205,686,798**	**205,686,798**	**-**	**95,154,184**	**95,154,184**

8 Receivables	As at March 31, 2026			As at March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Donation receivable	-	5,039,910	**5,039,910**	-	2,920,465	**2,920,465**
Advance recoverable in cash or kind, or value to be received	10,000	872,865	**882,865**	-	740,796	**740,796**
Subscription receivable from members	-	12,621	**12,621**	-	18,068	**18,068**
	10,000	**5,925,396**	**5,935,396**	**-**	**3,679,329**	**3,679,329**

9 Cash and cash equivalents	As at March 31, 2026			As at March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Balances with banks						
-In current account	2,898,253	50,862,639	**53,760,892**	22,083,291	21,112,882	**43,196,173**
Other bank balances						
-Fixed deposits with bank	-	1,379,700,000	**1,379,700,000**	-	1,958,000,000	**1,958,000,000**
	2,898,253	**1,430,562,639**	**1,433,460,892**	**22,083,291**	**1,979,112,882**	**2,001,196,173**

10 Other current assets	As at March 31, 2026			As at March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Balance with statutory / government authorities	-	941,412	**941,412**	-	-	-
Tax deducted / collected at source receivable	170,266	28,680,191	**28,850,457**	170,266	24,128,526	**24,298,792**
Other advances	24,300	316,965	**341,265**	24,300	315,257	**339,557**
Interest accrued on bank deposits	-	48,420,726	**48,420,726**	-	69,241,710	**69,241,710**
Prepaid expenses	-	956,039	**956,039**	-	-	-
Advance to employee	-	39,778	**39,778**	-	-	-
	194,566	**79,355,111**	**79,549,677**	**194,566**	**93,685,493**	**93,880,059**

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11 Property, plant and equipments

Particulars	Office equipment	Computers	Electrical equipment	Total
Gross carrying value				
At April 01, 2024	-	-	599,016	599,016
Additions	-	-	-	-
Disposal	-	-	-	-
At March 31, 2025	-	-	**599,016**	**599,016**
Additions	2,757,739	7,895,710	-	10,653,449
Disposal		-	-	-
At March 31, 2026	**2,757,739**	**7,895,710**	**599,016**	**11,252,465**
Accumulated Depreciation				
At April 01, 2024	-	-	383,370	383,370
Depreciation for the year	-	-	86,258	86,258
Disposal	-	-	-	-
At March 31, 2025	-	-	**469,628**	**469,628**
Depreciation for the year	123,038	1,932,957	51,755	2,107,751
Disposal	-		-	-
At March 31, 2026	**123,038**	**1,932,957**	**521,383**	**2,577,379**
Net carrying value				
At March 31, 2025	-	-	**129,388**	**129,388**
At March 31, 2026	**2,634,701**	**5,962,753**	**77,633**	**8,675,086**

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Hunger Heroes
Notes forming part of financial statements for the year ended March 31, 2026
(All amounts in INR, unless otherwise stated)

12 Voluntary donations	For the year ended March 31, 2026			For the year ended March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Income from voluntary donations	4,586,735	834,261,972	**838,848,707**	22,854,573	906,898,089	**929,752,662**
	4,586,735	**834,261,972**	**838,848,707**	**22,854,573**	**906,898,089**	**929,752,662**

13 Other income	For the year ended March 31, 2026			For the year ended March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Interest income	-	136,704,436	**136,704,436**	-	143,204,768	**143,204,768**
Subscription fee from members	-	20,703	**20,703**	-	40,669	**40,669**
Interest on income tax	-	1,003,392	**1,003,392**	-	285,977	**285,977**
	-	**137,728,531**	**137,728,531**	**-**	**143,531,414**	**143,531,414**

14 Programme expenditure	For the year ended March 31, 2026			For the year ended March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Food Program	22,551,227	934,551,433	**957,102,660**	7,052,170	481,749,886	**488,802,056**
Education Program	-	23,273,245	**23,273,245**	-	25,167,000	**25,167,000**
Anganwadi Renovation Program	-	55,769,792	**55,769,792**	-	19,272,617	**19,272,617**
Donation Paid to NGO Partners	-	231,571,368	**231,571,368**	-	50,501,601	**50,501,601**
Community Mobilization	-	6,686,458	**6,686,458**	-	10,391,117	**10,391,117**
	22,551,227	**1,251,852,296**	**1,274,403,523**	**7,052,170**	**587,082,221**	**594,134,391**

15 Finance cost	For the year ended March 31, 2026			For the year ended March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Bank charges	10,527	213	**10,740**	10,248	-	**10,248**
	10,527	**213**	**10,740**	**10,248**	**-**	**10,248**

16 Employee benefit expenses	For the year ended March 31, 2026			For the year ended March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Salary and wages	550,658	73,782,808	**74,333,466**	3,444,716	32,071,462	**35,516,178**
Contribution to provident and other funds (refer note19(a))	14,795	1,516,453	**1,531,248**	56,390	725,780	**782,170**
Gratuity Expenses (refer note19(b))	(36,991)	461,851	**424,860**	(5,901)	71,702	**65,801**
Staff welfare expenses	-	1,088,574	**1,088,574**	-	-	-
	528,462	**76,849,686**	**77,378,148**	**3,495,205**	**32,868,944**	**36,364,149**

17 Depreciation	For the year ended March 31, 2026			For the year ended March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Depreciation (refer note11)	-	2,107,751	**2,107,751**	-	86,258	**86,258**
	-	**2,107,751**	**2,107,751**	**-**	**86,258**	**86,258**

18 Other expenses	For the year ended March 31, 2026			For the year ended March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Rent	-	4,037,393	**4,037,393**	-	60,000	**60,000**
Marketing expense	1,145	5,770,119	**5,771,264**	-	7,638,710	**7,638,710**
Legal and professional fee (refer note 18.1)	61,360	2,778,635	**2,839,995**	279,660	27,875,170	**28,154,830**
Server hire charges	-	14,284,122	**14,284,122**	-	5,632,589	**5,632,589**
Travel & Accommodations	171,655	17,722,934	**17,894,589**	236,801	5,813,630	**6,050,431**
Payment gateway charges	-	70,192	**70,192**	-	39,964	**39,964**
Education related tech/other expense	-	2,263,305	**2,263,305**	-	3,767,338	**3,767,338**
Software & Communication expenses	-	1,131,867	**1,131,867**	-	1,011,850	**1,011,850**
Insurance	-	931,524	**931,524**	-	-	-
Miscellaneous expenses	21,915	1,786,981	**1,808,896**	2,219	399,059	**401,278**
	256,075	**50,777,072**	**51,033,147**	**518,680**	**52,238,310**	**52,756,990**

18.1 Payment to auditors	For the year ended March 31, 2026			For the year ended March 31, 2025		
	FCRA	Non-FCRA	Total	FCRA	Non-FCRA	Total
Audit fee	-	600,000	**600,000**	-	600,000	**600,000**
Tax audit	-	275,000	**275,000**	-	175,000	**175,000**
	-	**875,000**	**875,000**	**-**	**775,000**	**775,000**

B.B. & Associates Chartered Accountants Delhi

19 Disclosure in respect of employee benefit plan

a) Defined contribution plan

The Society makes contribution to statutory provident fund in accordance with the Employees Provident Fund and Miscellaneous Provisions Act, 1952. This is post employment benefit and is in the nature of defined contribution plan. The Society has no obligation other than to make the specified contribution. The contribution to be charge to statement of income and expenditure as they accrued.

The amount recognised as expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Contribution to provident fund	1,493,029	755,007
Contribution to employee state insurance	1,967	5,008

b) Post-employment obligations - Gratuity Plan

The Society provides gratuity for employees as per the Payment of Gratuity Act, 1972. Employees who are in continuous services for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement / termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan is an unfunded plan.

Changes in the defined benefit obligation as at March 31, 2026:

Description	Defined benefit obligation
April 01, 2025	265,701
Current service cost	407,343
Interest cost	17,516
Benefits paid	-
March 31, 2026	**690,560**

Changes in the defined benefit obligation as at March 31, 2025:

Description	Defined benefit obligation
April 01, 2024	199,900
Current service cost	53,913
Interest cost	11,888
Benefits paid	-
March 31, 2025	**265,701**

Expense recognized in statement of income and expenditure:

Description	March 31, 2026	March 31, 2025
Current service cost	407,343	53,913
Interest Cost	17,516	11,888
Total amount recognised in statement of income and expenditure	**424,859**	**65,801**

Since the Gratuity plan is unfunded, investment pattern and information related to fair value of plan assets is not being provided.

The principal assumptions used in determining gratuity obligations for the Society's plan is shown below:

Particulars	March 31, 2026	March 31, 2025
Discount rate	6.90%	6.60%
Future salary increases	13.00%	13.00%
Retirement age (years)	58	58
Withdrawal rate		
Upto 30 Years	30%	30%
Above 30 Years	25%	25%
Mortality rates inclusive of provision for disability	IAL2012-14ULT	IAL2012-14ULT

A quantitative sensitivity analysis for significant assumption is as shown below:

Defined Benefit Obligation (Base)	March 31, 2026		March 31, 2025	
	Decrease	Increase	Decrease	Increase
Discount rate (- / + 1%)	51,663	(46,750)	20,437	(18,421)
Salary growth rate (- / + 1%)	(43,122)	46,327	(17,005)	18,328
Attrition rates (- / + 10%)	598,386	(310,647)	56,225	(42,798)

The sensitivity analyses above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes in key assumptions occurring at the end of the reporting year.

The average remaining future service at the end of the reporting year is 4 years (March 31, 2025: 4 years).

The average duration of defined benefit plan obligation at the end of the reporting year is 4 years (March 31, 2025: 4 years)

The following benefit payments out of accrued benefit under defined benefit plan in future years:	March 31, 2026	March 31, 2025
Less than one year	1,815	625
Year 1-2	1,530	508
Year 2-5	266,836	96,589
Over 5 year	548,587	209,686
Total expected payments	**818,768**	**307,408**

B.B. & Associates Chartered Accountants Delhi

c) Compensated absences

The amount of the provision INR 16,90,477 (March 31, 2025: INR 8,61,554) has been booked for compensated absences during the year

Particulars	March 31, 2026	March 31, 2025
Discount rate	6.90%	6.60%
Future salary increases	13.00%	13.00%
Retirement age (years)	58	58
Mortality rates inclusive of provision for disability	IAL2012-14ULT	IAL2012-14ULT
Leave availment over the next year	3%	3%

A quantitative sensitivity analysis for significant assumption is as shown below:

Defined Benefit Obligation (Base)	March 31, 2026		March 31, 2025	
	Decrease	Increase	Decrease	Increase
Discount rate (- / + 1%)	55,865	(51,930)	20,883	(19,366)
Salary growth rate (- / + 1%)	(45,978)	48,494	(17,092)	17,988
Attrition rates (- / + 10%)	296,415	(120,048)	22,178	(15,884)

20 Non deposit of statutory dues

The Society obtained registration under the Employees' State Insurance Act, 1948, with effect from May 17, 2023. As of March 31, 2026, an amount of ₹13,304 remains unpaid in respect of ESI dues pertaining to the period prior to the date of registration. Post-registration, the Society has been regular in depositing ESI contributions as per applicable statutory requirements.

21 Contingent liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Claims against society on account of tax demands, disputes and interest thereof under direct tax laws, not provided for	756,960	756,960

An intimation order dated February 10, 2020 pertaining to assessment year 2018-19 was received by the Society wherein demand of INR 5,53,319 was determined by tax authorities. Further, the interest on said demand is INR 2,03,641. The non allowance of deduction in relation to unutilised donations at the end of the year for charitable purposes (i.e. Unutilised 85% carry forward limits) resulted in the above mentioned tax liability. The claim for the deduction mentioned above was denied as the Form 9A was not filed within the applicable due date i.e. on or before the due date for filing the return of income. The Society has filed an application of condonation of delay with CIT(E) on March 5, 2020 which is yet to be disposed of by the concerned tax officer. The aforesaid demand amounting to ₹7,56,960 (including interest) has been adjusted by the tax authorities against the Society's eligible income tax refunds.

22 Donation in Kind

During the year, HH received donations in kind comprising toys, educational games, puzzles, DIY kits, colouring kits and other learning materials from various corporate donors for distribution to beneficiaries under its charitable programmes. As HH acts primarily as a facilitator for the receipt and distribution of these donated items and does not obtain economic benefits from them, the value of such donations has not been recognised in the books of account.

23 Previous year figures have been regrouped and reclassified wherever necessary, to confirm to current year classifications.

As per our report of even date attached

For B. B. & Associates
Chartered Accountants
ICAI Firm Registration Number: 023670N

Balwan Bansal
Partner
Membership No. 511341

Place: New Delhi
Date: August 14, 2026

B.B. & Associates ★ Chartered Accountants ★ Delhi

For and on behalf of the Governing body of
Hunger Heroes

Vishal Kumar
President

Place: Gurugram
Date: August 14, 2026

Deepak Ahluwalia
General Secretary

Place: Gurugram
Date: August 14, 2026