

LIVING FARMS

Plot No- 117/1271, Brahmeswar Patana, Tankapani Road, Bhubaneswar, Odisha - 751018

Balance Sheet as at 31st March 2026

(Amount in INR)

Particulars	Note	31 March 2026	31 March 2025
I Sources of Funds			
1 NPO Funds	3		
(a) Reserve Funds		-11,431	-1,24,389
(b) Assets Funds		69,93,052	77,81,130
(c) Project Funds		69,30,367	29,68,624
		1,39,11,987	1,06,25,364
2 Non-current liabilities			
(a) Long-term borrowings	4	2,30,000	2,30,000
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		2,30,000	2,30,000
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Unspent Grant Balance		-	-
(c) Other current liabilities	5	6,94,500	7,21,138
(d) Short-term provisions		-	-
		6,94,500	7,21,138
Total		1,48,36,489	1,15,76,505
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	6	69,93,052	77,81,130
(i) Property, Plant and Equipment			
(ii) Intangible assets			
(iii) Capital work in progress			
(iv) Intangible asset under development			
(b) Non-current investments	7	-	-
(c) Long Term Loans and Advances	8	-	-
(d) Other non-current assets	9	-	-
		69,93,052	77,81,130
2 Current assets			
(a) Current investments	10	-	-
(b) Inventories		-	-
(c) Receivables	11	1,31,675	2,60,602
(d) Cash and bank balances	12	76,09,190	34,39,740
(e) Short Term Loans and Advances	13	1,02,572	95,032
(f) Other current assets	14	-	-
		78,43,437	37,95,375
Total		1,48,36,489	1,15,76,505

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements.

For & on behalf :

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E

S. Sahoo



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

UDIN:

Place: New Delhi

Date: 07-09-2026

UDIN: 26057426UQJDCS3576

For & on behalf :

LIVING FARMS

Jyotirmayee Sarangi

Jyotirmayee Sarangi
Trustee



LIVING FARMS

Plot No- 117/1271, Brahmeswar Patana, Tankapani Road, Bhubaneswar, Odisha - 751018

Income and Expenditure for the year ended on 31st March 26

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	Income			
(a)	Donations and Grants	15	2,74,40,790	1,75,47,602
(b)	Other Income	16	1,75,140	1,27,372
II	Total		2,76,15,930	1,76,74,974
III	Expenses:			
(a)	Expenditure on Objects of Organization-Program Expenses	17	2,34,96,761	1,80,30,348
(b)	Donations/Contributions Paid- Amount Sub Grant	18	-	-
(c)	Establishment Expenses	19	44,469	73,932
(d)	Depreciation and amortization expense	20	-	-
	Total		2,35,41,230	1,81,04,280
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		40,74,701	-4,29,306
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)-		40,74,701	-4,29,306
VII	Extraordinary Items		-	-
VIII	Excess of Income over Expenditure for the year (VII-VIII)		40,74,701	-4,29,306
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		39,61,743	-4,08,800
	Balance transferred to General Fund:		1,12,958	-20,506

Brief about the Entity & Summary of significant accounting policies 1&2

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For & on behalf :

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E

For & on behalf :

LIVING FARMS

CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

UDIN:

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Jyoti

Jyotirmayee Sarangi

Trustee



LIVING FARMS

Plot No- 117/1271, Brahmeswar Patana, Tankapani Road, Bhubaneswar, Odisha - 751018

Receipts & Payment Account For The Year Ended 31st March 2026

(Amount in INR)

RECEIPTS	Note	31 March 2026	31 March 2025
Opening Balance :			
Cash and Bank Balances		34,39,740	38,81,711
Investment		-	-
Donation & Grants		2,75,69,718	1,72,87,000
Other Income		1,75,140	1,27,372
Increase in Current Liabilities		1,27,718	2,66,790
Loans and Advances Received		-	1,147
Total		3,13,12,316	2,15,64,021
PAYMENT			
Expenditure on Objects of Organization-Program Expenses		2,34,96,761	1,80,30,348
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses		44,469	73,932
Loan and Advances Paid		7,540	20,000
Current Liabilities Paid (Net)		1,54,356	-
Closing Balance			
Cash and Bank Balances		76,09,190	34,39,740
Investment		-	-
Total		3,13,12,316	2,15,64,021

Brief about the Entity & Summary of significant accounting policies 1&2

The accompanying notes are an integral part of the financial statements

For & on behalf :

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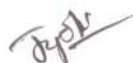
Place: New Delhi

Date: 07-09-2026

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For & on behalf :

LIVING FARMS



Jyotirmayee Sarangi

Trustee

