

SHIFTING ORBITS FOUNDATION (FCRA)

Balance Sheet as at 31 March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	EQUITY AND LIABILITIES			
1	Corpus Fund			
	Corpus Fund			-
	Retained Earnings	3	5,89,113	4,06,717
			5,89,113	4,06,717
2	Current liabilities			
	Trade payables			
	Other current liabilities	4	2,624	7,826
	Short-term provisions	5	19,105	
			21,729	7,826
	Total		6,10,842	4,14,543
II	ASSETS			
1	Non-current assets			
	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment		-	-
	Other non-current assets		-	-
			-	-
2	Current assets			
	Current investments		-	-
	Trade receivables		-	-
	Cash and bank balances	6	6,09,076	4,14,385
	Other current assets	7	1,766	158
			6,10,842	4,14,543
	Total		6,10,842	4,14,543
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per our Report of even date

For Shifting Orbits Foundation

For Pavan Reddy & Associates

Chartered Accountants

Firm Reg. No.:017908S

[Signature]

B Pavan Reddy

Proprietor

Membership No. :211338

Place: Hyderabad

Date: 04-09-2026

UDIN: 26211338RXBNLF8755

[Signature]

Shekar Hariharan

Trustee



SHIFTING ORBITS FOUNDATION (FCRA)**Statement of Income and Expenditure Account for the year ended 31 March 2026****(Amount in Rs.)**

	Particulars	Note	31 March 2026	31 March 2025
I	Donations Received	8	5,97,284	5,96,025
II	Other Income	9	8,932	4,352
III	Total Income (I+II)		6,06,216	6,00,377
IV	Expenses:			
	Program Expenses	10	4,19,943	2,68,610
	Non Program Expenses	11	3,877	4,430
	Total expenses		4,23,820	2,73,040
V	Excess of Income over Expenditure		1,82,396	3,27,337
	The accompanying notes are an integral part of the financial statements			

As per our Report of even date

For Shifting Orbits Foundation**For Pavan Reddy & Associates**

Chartered Accountants

Firm Reg. No.:017908S


B Pavan Reddy

Proprietor

Membership No. :211338

Place: Hyderabad

Date: 04-09-2026

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Shekar Hariharan

Trustee



Shifting Orbits Foundation

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 Background of the entity

SHIFTING ORBITS FOUNDATION("The Trust"), is a Trust created under the Deed of Trust dated 19th November, 2018 having its registered office at Villa 144 Phase 2, Adarsh Palm Meadows, Varthur Road, Ramagondanahalli, Whitefield S.O, Bangalore. The Trust has been set up to support and empower economically challenged families in having their children complete their education by means of Financial assistance and helping or collaborating with Existing NGO's, Government Programs or Educational Institutions for the same.

The Original Trust Deed was executed on 19 November 2018, with Sub Registrar, Shivajinagar and the Trust Deed was later amended on 5th September 2019.

Note - 2 Significant Accounting Policies

a) Basis of preparation of financial statements:

The Trust maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles (GAAP), in compliance with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

b) Use of estimates

The preparation of the financial statements in conformity with Indian GAAP (Generally Accepted Accounting Principles) requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable.

c) Property Plant & Equipment:

Property Plant & Equipment's are stated at cost, less accumulated depreciation and amortization. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Depreciation is provided using the Written Down Value Method ('WDV') over the useful lives of the assets considered by the management. Additions during the year are depreciated on a pro-rata basis.

d) Recognition of revenue

i. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Trust and the revenue can be reliably measured.

ii. Interest Income is recognised on a time proportionate method, based on the transactional interest

iii. Other items of income such as Gains from Mutual Funds are accounted as and when the right to receive arises.

e) Investments

Classification:

Investments in mutual Funds are treated as current investments.

Valuation:

Current investments are carried in the financial statement at lower of cost and fair value determined on an individual investment basis.

Disposal of Investments:

On disposal of an investment, the difference between the carrying amount and the disposal proceeds, net of expenses, is recognized in the profit and loss statement.



Shifting Orbits Foundation
Notes forming part of the Financial Statements for the year ended 31st March, 2026
(Amount in Rs.)

3	Retained Earnings	31 March 2026	31 March 2025
	Opening Balance	4,06,717	79,381
	Excess of income over expenditure	1,82,396	3,27,337
	Total	5,89,113	4,06,717
4	Other current liabilities	31 March 2026	31 March 2025
	TDS payable	2,624	7,826
	Other payables	-	-
	Total	2,624	7,826
5	Short Term provisions	31 March 2026	31 March 2025
	Provision for expenses	19,105	-
	Total Provisions	19,105	-
6	Cash and cash equivalents	31 March 2026	31 March 2025
	On current accounts	81,603	3,64,385
	Fixed Deposits	5,27,473	50,000
	Cash on hand	-	-
	Total	6,09,076	4,14,385
7	Other current assets	31 March 2026	31 March 2025
	Interest accrued but not due on deposits	1,266	158
	Interest accrued and due on deposits	-	-
	Other Receivables	500	-
	Total	1,766	158
8	Donations Received	31 March 2026	31 March 2025
	Grants or donations received	5,97,284	5,96,025
	Total	5,97,284	5,96,025
9	Other income	31 March 2026	31 March 2025
	Interest income	8,932	4,352
	Total	8,932	4,352
10	Program Expenses	31 March 2026	31 March 2025
	Education Fees	45,640	1,90,000
	Coaching / Mentoring charges - Program Staff	3,62,146	78,260
	Infrastructure	610	-
	Travel Expense - Program	6,952	350
	Nutritional Snack Expenses	4,595	-
	Total	4,19,943	2,68,610
11	Non Program Expenses	31 March 2026	31 March 2025
	Bank charges	3,877	4,430
	Total	3,877	4,430

As per our Report of even date

For Shifting Orbits Foundation

For Pavan Reddy & Associates
 Chartered Accountants

Firm Reg. No.: 017908S

B Pavan Reddy

Proprietor

Membership No. : 211338

Place: Hyderabad

Date: 04-09-2026

UDIN: 26211338RXBNLF8755


Shekar Hariharan
 Trustee
