NARENDER SINGH & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Trustees,
PVR Nest,
New Delhi

We have audited the accompanying financial statements of PVR Nest, ("the Trust"), which comprise the balance sheet as at March 31, 2026, Income and Expenditure Account and Receipts and Payments Account for the year then ended, and notes to the financial statements, including 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 aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India and the applicable provisions governing the Trust:
a. in the case of the Balance Sheet, of the state of affairs of the Trust as at 31 March 2026;
b. in the case of the Income and Expenditure Account, of the deficit of the Trust for the year ended on that date; and
c. in the case of the Receipts and Payments Account, of the receipts and payments of the Trust during the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the section titled "Auditor's Responsibilities for the Audit of the Financial Statements" of our report.

We are independent of the Trust in accordance with the ethical requirements applicable to our audit of the financial statements and we have fulfilled our other 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The Trustees are responsible for the other information. The other information comprises the information included in the Trust's annual report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Responsibilities of the Trustees for the Financial Statements

The Trustees are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the applicable accounting principles generally accepted in India and the applicable provisions of the Trust Deed and relevant laws and regulations.
This responsibility also includes maintenance of adequate accounting records in accordance with applicable law, safeguarding of the assets of the Trust, prevention and detection of frauds and other

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irregularities, selection and application of appropriate accounting policies, making reasonable and prudent estimates and judgments, and design, implementation and maintenance of adequate internal financial controls relevant to the preparation and presentation of the financial statements.
The Trustees are also responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.
The Trustees are also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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.
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.
We also:

- identify and assess the risks of material misstatement of the financial statements;
- obtain an understanding of internal controls relevant to the audit;
- evaluate the appropriateness of accounting policies used;
- evaluate the reasonableness of accounting estimates;
- conclude on the appropriateness of the Trustees' use of the going concern basis of accounting;
- evaluate the overall presentation, structure and content of the financial statements; and
- obtain sufficient appropriate audit evidence regarding the financial information of the Trust.

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

Report on Other Legal and Regulatory Requirements

Based on our audit and according to the information and explanations given to us, we further report that:

1. Books of Account

The Trust has maintained proper books of account and relevant records as required under the applicable provisions of the Trust Deed and other applicable laws and regulations, so far as appears from our examination of those books.

2. Information and Explanations

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

3. Agreement with Books

The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of account.

4. Application of Income

Based on our examination and the information and explanations furnished to us, the income of the Trust has been applied towards the objects of the Trust, subject to the disclosures and particulars furnished in the prescribed audit report in Form No. 10B/10BB, as applicable.

5. Registration

The Trust is registered under section 12Aof the Income-tax Act, 1961.Registration No.: AABTP3409KE20214

6. Compliance with Trust Objects

Based on our examination of the records and information provided to us, the activities carried out by the Trust during the year are in accordance with its stated objects, subject to matters, if any, disclosed in the notes to the financial statements.



7. Related Persons
The Trust has disclosed transactions with persons covered under the applicable provisions relating to specified persons, wherever applicable, based on the information and explanations provided to us.

8. Investments
The investments and deposits made by the Trust are, to the extent applicable, in accordance with the provisions governing investment of funds of charitable/religious trusts.

9. Donations
The Trust has maintained records relating to donations and other voluntary contributions received during the year, including corpus donations, wherever applicable.

10. Foreign Contributions
Where applicable, the Trust has maintained separate records in respect of foreign contributions and their utilisation in accordance with the applicable provisions of the Foreign Contribution (Regulation) Act, 2010.

For Narender Singh & Co.
Chartered Accountants
Firm Registration No.: 030207N



(CA Narender Singh)
Partner
Membership No.: 089004
Place: New Delhi
Date: 21-08-2026
UDIN: 26089004NUVOEI5143

PVR NEST

Balance Sheet as at 31 March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	LIABILITIES			
1	Corpus Funds			
(a)	Corpus Fund	2	5,000	5,000
(b)	Reserves and surplus	3	25,76,340	59,71,680
			25,81,340	59,76,680
2	Non-current liabilities			
(a)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Sundry Creditor		25,250	-
(b)	Other current liabilities	4	5,28,689	4,34,283
			5,53,939	4,34,283
	Total		31,35,279	64,10,963
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(b)	Property, Plant and Equipment	5	13,115	14,942
(c)	Other non-current assets		-	-
			13,115	14,942
2	Current assets			
(a)	Sundry Debtors		-	-
(b)	Cash and bank balances	6	31,10,002	63,83,859
(c)	Short Term Loans and Advances			-
(d)	Other current assets- TDS Recoverable		8,817	8,817
(e)	Other Recoverable		3,344	3,344
			31,22,163	63,96,020
	Total		31,35,279	64,10,963
	Summary of significant accounting policies	1		
	The accompanying notes are an integral part of the financial statements			

Auditors' Report

In term of our audit report of even date

For Narender Singh & Co.

Chartered Accountants

Firm Reg No. 030207N

NARENDER SINGH & CO. CA INDIA New Delhi Chartered Accountants

CA. Narender Singh

(Partner)

M. No. 089004

Place: New Delhi

Date: 21.08.2026

UDIN: 26089004NUVOEI5143

For PVR Nest

PVR NEST

Sanjeev Kumar

Trustee

PVR NEST

Income and Expenditure Account for the year ended 31 March 2026

	Particulars	Note	31 March 2026	31 March 2025
I	Revenue from operations	7	1,76,44,929	1,78,86,349
II	Other Income	8	2,42,128	1,46,311
III	**Total Income (I+II)**		1,78,87,057	1,80,32,660
IV	Expenses:			
(a)	Employee benefits expense	9	34,82,228	32,36,018
(b)	Depreciation and amortization expense	10	1,826	2,275
(c)	Other expenses	11	1,77,98,343	1,21,45,028
	Total expenses		2,12,82,397	1,53,83,321
V	**Profit/(loss) before exceptional and extraordinary items and tax (III-IV)**		(33,95,340)	26,49,339
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	**Profit/(loss) before extraordinary items and tax (V-VI)**		(33,95,340)	26,49,339
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Profit before tax (VII-VIII)**		(33,95,340)	26,49,339
X	Tax expense:			
(a)	Current tax		-	-
(b)	Excess/ Short provision of tax relating to earlier years			
(c)	Deferred tax charge/ (benefit)		-	-
			-	-
XI	**Profit/(Loss) for the period from continuing operations (VII-VIII)**		(33,95,340)	26,49,339
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	**Profit/(loss) from discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit/(Loss) for the year (XI+XIV)**		(33,95,340)	26,49,339
	The accompanying notes are an integral part of the financial statements	1		

Auditors' Report

In term of our audit report of even date

For Narender Singh & Co.

Chartered Accountants

Firm Reg No. 030207N

CA. Narender Singh

(Partner)

M. No. 089004

Place: New Delhi

Date: 21.08.2026

For PVR Nest

Sanjeev Kumar

Trustee

PVR NEST

61, Basant Lok, Vasant Vihar, New Delhi - 110057

Receipt & Payment for the year ended 31st March 2026

Receipts	31 March 2026	31 March 2025	Payment	31 March 2026	31 March 2025
Opening Balance			**Payment against Programmes**		
Balance with Banks	56,99,305	32,79,702	Salary cost	33,95,385	33,79,168
			Sundry Creditors	-	-
Donation Receipts	1,76,44,929	1,78,86,349	**Direct Expenses**		
Interest Income	1,01,952	1,00,325	Childscapes Program Expenses	15,13,693	13,08,250
Bank FD	3,00,621		Women And Community	1,52,44,883	1,05,85,319
			Other Donation	1,00,000	-
			Indirect Expenses		
			Bank Charges	12,238	3,727
			Professional fee	5,000	3,658
			Printing & Stationery		11,269
			Conveyance Expenses	1,31,856	1,55,660
			Audit Fee	47,318	47,200
			Telephone Expenses	32,464	29,945
			Staff welfare xepenses	18,565	42,874
			Closing Balance		
			Bank Accounts		
			HDFC a/c no.1561	16,53,320	11,07,091
			Sbi A/c no. 5193	13,96,742	30,38,397
			Sbi A/c no. 6002	1,88,239	15,46,054
			Sbi A/c no. FCRA	7,104	7,763
Total	**2,37,46,807**	**2,12,66,376**	**Total**	**2,37,46,807**	**2,12,66,376**

Auditors' Report
In term of our audit report of even date
For Narender Singh & Co.
Chartered Accountants
Firm Reg No. 030207N

CA. Narender Singh
(Partner)
M. No. 089004

Place: New Delhi
Date: 21.08.2026

For PVR Nest

Sanjeev Kumar
Trustee