


Name of the NPO...H. H. THE DALAI LAMA'S CHARITABLE TRUST
GANGCHEN KYISHONG, DHARAMSALA, KANGRA (H.P)
FOREIGN CONTRIBUTION ACCOUNT
Balance Sheet as at ...31st MARCH 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		305,921,738.65	287,334,168.79
(b)	Restricted Funds		504,729.66	504,729.66
			306,426,468.31	287,838,898.45
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	-	-
(c)	Other current liabilities	8	38,358.00	35,794.00
(d)	Short-term provisions	6	-	-
			38,358.00	35,794.00
	Total		306,464,826.31	287,874,692.45
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		5,789,144.04	6,094,032.18
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets (specify nature)	12	-	-
			5,789,144.04	6,094,032.18
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories		-	-
(c)	Receivables	13	11,980,595.00	10,972,879.00
(d)	Cash and bank balances	14	288,695,087.27	270,807,781.27
(e)	Short Term Loans and Advances	11	-	-
(f)	Other current assets	15	-	-
			300,675,682.27	281,780,660.27
	Total		306,464,826.31	287,874,692.45
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			


ACCOUNTANT

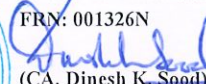



MANAGING TRUSTEE

169 BLOCK # 6, SDA COMPLEX,
KASUMPTI, SHIMLA (H.P)
Place: Shimla
Dated: 25/09/2025
UDIN:



As per our report of even date
For K.N.Chandla & Co.,
Chartered Accountants.

FRN: 001326N

(CA. Dinesh K. Sood)

M. No. 088343

The accompanying notes are an integral part of the financial statements


ACCOUNTANT

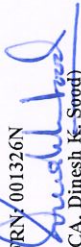
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FRN/001326N

(CA. Dinesh K. Soori)

M. No. 088343




MANAGING TRUSTEE

Name of the NPO...H. H. THE DALAI LAMA'S CHARITABLE TRUST
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity

Note - 2 Significant Accounting Policies

Note - 3 NPOs Funds

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	205,225,361.30			205,225,361.30
2	General Funds	76,014,775.31	18,892,458.00		94,907,233.31
3	Fixed Assets Fund	6,094,032.18	-	304,888.14	5,789,144.04
	Restricted Funds				
	FPU	504,729.66	-	-	504,729.66
			18,892,458.00	304,888.14	306,426,468.31
	Previous Year (PY)		13,925,196.00	-	13,925,196.00
	Unrestricted Funds				
	Corpus Funds	205,175,361.30	50,000.00		205,225,361.30
	General Funds	62,089,579.31	13,925,196.00		76,014,775.31
	Fixed Assets Fund	6,414,988.88	-	320,956.70	6,094,032.18
	Restricted Funds				
	FPU	648,729.66	-	144,000.00	504,729.66



Name of the NPO...H. H. THE DALAI LAMA'S CHARITABLE TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2025

	Long Term		Short Term	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
4 Borrowings				
<u>Secured</u>				
(a) Term loans	-	-	-	-
(i) from banks	-	-	-	-
(ii) from other parties				
(b) Loans repayable on demand				
(i) from banks	NA	NA	-	-
(ii) from other parties	NA	NA	-	-
(c) Deferred payment liabilities				
(d) Loans and advances from related parties	-	-	-	-
(e) Long term/current maturities of finance lease obligation	-	-	-	-
(f) Other loans advances (specify nature)	-	-	-	-
Total (A)	-	-	-	-
<u>Unsecured</u>				
(a) Term loans				
(i) from banks	-	-	-	-
(ii) from other parties				
(b) Loans repayable on demand				
(i) from banks	NA	NA	-	-
(ii) from other parties	NA	NA	-	-
(c) Deferred payment liabilities				
(d) Loans and advances from related parties	-	-	-	-
(e) Long term/current maturities of finance lease obligation	-	-	-	-
(f) Other loans advances (specify nature)	-	-	-	-
Total (B)	-	-	-	-
Total (A) + (B)	-	-	-	-
Foot Note:				
(i) Nature of the Security to be specified separately.				
(ii) Terms of repayment of terms loans and other loans may be stated.				
(iii) Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				



Name of the NPO...H. H. THE DALAI LAMA'S CHARITABLE TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

	31 March 2025		31 March 2024	
	Long term	Short term	Long term	Short term
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
5 Other long-term liabilities				
(a) Advance from customers	-	-	-	-
(b) Others (please specify)	-	-	-	-
Total Other long-term liabilities	-	-	-	-
6 Provisions				
(a) Provision for employee benefits				
(i) Provision for gratuity	-	-	-	-
(ii) Provision for leave Encashment	-	-	-	-
(b) Other provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-	-
Other (specify nature)	-	-	-	-
Total Provisions	-	-	-	-
7 Payables				
(a) Total outstanding dues of micro, small and medium enterprises				
(i) ABC Trading Co.			-	-
(ii) XYZ co.				
(b) Total outstanding dues of creditors other than micro, small and medium enterprises			-	-
Total payables			-	-
Disclosure relating to suppliers registered under MSME Act based on the information available with the entity Company:				
Particulars			31 March 2025	31 March 2024



Name of the NPO...H. H. THE DALAI LAMA'S CHARITABLE TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2025

	31 March 2025	31 March 2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year:	-	-
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) 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 the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-
8 Other current liabilities		
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unearned revenue	-	-
(f) Goods and Service tax payable	-	-
(g) TDS payable	4,439	1,875
(h) Other payables (specify nature)	33,919	33,919
Branch /Division:		
Charitable Trust (Main A/C)	-	-
Total Other current liabilities	38,358	35,794



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Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Particulars	Rate	Gross Block			Depreciation Block		Balance as on 31.3.2025	
		As on 1.4.2024	Addition	Write off	Total	Current Year		Write Off
High Black Chair Revolving (PLD)	10	7,800.00			7,800.00	373.07	4,442.35	3357.65
CTGD Neelamangla Building and	5	20,005,614.46			20,005,614.46	304515.07	14,219,828.07	5785786.39
Other					20,013,414.46	304,888.14	14,224,270.42	5,789,144.04
Total		20,013,414.46	-	-	20,013,414.46	320,956.70	13,919,382.28	6,094,032.18
Prv. Yr. Total		20,013,414.46			20,013,425.58			

(Amount in Rs.)

Particulars /Assets	Goodwill	Computer Software	Copyrights/ patents	Liscense and franchis e	Others (specify nature)	Total
Gross Block						
At 1 April 20X1						
Additions						
Deductions/Adjustments						
At 1 April 20X0						
Additions						
Deductions/Adjustments						
At 31 March 20X2						
At 31 March 20X1						
Amortization/Adjustment						
At 1 April 20X1						
Additions						
Deductions/Adjustments						
At 1 April 20X0						
Additions						
Deductions/Adjustments						
At 31 March 20X2						
At 31 March 20X1						
Net Block						
At 31 March 20X1						
At 31 March 20X2						

Assets under lease to be separately specified under each class of asset.

Intangible assets under development

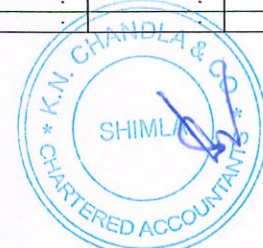
Capital Work in Progress	3/31/2024	3/31/2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-



Name of the NPO...H. H. THE DALAI LAMA'S CHARITABLE TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

10	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2025			As at 31 March 2024	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade Investments - Quoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of Investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (specify nature)			-		-
	Total Investments			-		-
	Trade Investments - Unquoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	Total Investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-
	Footnote 1: Details of investment in partnership firm			31-03-25		31-03-24
	Name of partner with % share in profits of such firm					
	ABC			-		-
	XYZ			-		-
	Mr. A			-		-
	Total capital of the firm (Amount in Rs.)			-		-
	Current Investments					
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long-term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Grand Total			-		-
	Aggregate value of quoted investments and market value thereof.			-		-
	Aggregate value of quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-
11	Loans and advances					
A	(Secured)					
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
(a)	Capital advances			-		-
(i)	Considered good			-		-
(ii)	Doubtful			-		-
	Less: Provision for doubtful advances			-		-
				-		-



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Notes forming part of the Financial Statements for the year ended 31st March, 2025

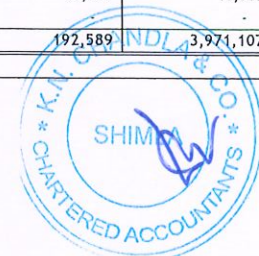
	(b) Loans advances to partners or relative of partners				
(c) Other loans and advances (specify nature)					
(i) Prepaid expenses					
(ii) CENVAT credit receivable					
(iii) VAT credit receivable					
(iv) Service tax credit receivable					
(v) GST input credit receivable					
(v) Security Deposits					
(vi) Balance with government authorities					
Total (a)+(b) (A)	(b)				
B Loans and advances (Unsecured)		Long Term		Short Term	
		31-03-25	31-03-24	31-03-25	31-03-24
(a) Capital advances					
(i) Considered good					
(ii) Doubtful					
Less: Provision for doubtful advances					
(b) Loans advances to partners or relative of partners	(a)				
(c) Other loans and advances (specify nature)					
(i) Prepaid expenses					
(ii) CENVAT credit receivable					
(iii) VAT credit receivable					
(iv) Service tax credit receivable					
(v) GST input credit receivable					
(v) Security Deposits					
(vi) Balance with government authorities					
Total (a)+(b) (B)	(b)				
Total (A + B)					
12 Other non-current assets				31-03-25	31-03-24
(a) Security Deposits					
(b) Prepaid expenses					
(c) Others (Specify nature)					
Total other non-current other assets					
13 Receivables				31-03-25	31-03-24
(a) Donations/grants receivable					
(b) Others (specify nature)					
Outstanding for a period exceeding 6 months from the date they are due for receipt				11,980,595	10,972,879
(a) Secured Considered good					
(b) Unsecured Considered good					
(c) Doubtful					
Less: Provision for doubtful receivables					
Total				11,980,595	10,972,879
14 Cash and Bank Balances					
A Cash and cash equivalents				31-03-25	31-03-24
(a) On Bank Accounts					
(b) Cash credit account (Debit balance)				493,422	271,333
(c) Fixed Deposits					
Deposits with original maturity of less than three months					
(d) Cheques, drafts on hand				288,201,226	270,536,009
(e) Cash on hand				439	439
Total	(i)			288,695,087	270,807,781
B Other bank balances					
(a) Bank Deposits					
(i) Earmarked Bank Deposits					
(ii) Deposits with original maturity for more than 3 months but less than 12 months from reporting date					
(iii) Margin money or deposits under lien					
(iv) Others (specify nature) TDS Deducted on FDR's					
Total other bank balances	(ii)				
Total Cash and bank balances	(i+ii)			288,695,087	270,807,781
15 Other current assets (Specify nature)				31-03-25	31-03-24
(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)					
(a) Interest accrued but not due on deposits					
(b) Interest accrued and due on deposits					
Total					



Name of the NPO...H. H. THE DALAI LAMA'S CHARITABLE TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

	31-03-25	31-03-24
16 Other income		
(a) Interest income	19,085,047	17,896,303
(b) Dividend income	-	-
(c) Net gain on sale of investments	-	-
(d) Other non-operating income (Please specify)	-	-
Total other income	19,085,047.00	17,896,303.00
17 Cost of goods sold (Delete whatever is not applicable)		
(A) Materials consumed/distributed		
Raw material consumed/distributed		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of raw material consumed	(I) -	-
Other materials (purchased intermediates and components)		
(i) Inventory at the beginning of the year	-	-
(ii) Add : Purchases during the year	-	-
(iii) Less: Inventory at the end of the year	-	-
Cost of other material distributives	(II) -	-
Total raw material consumed/distributed (A)	(I+II) -	-
B Purchases of stock-in-trade		
(i) ...	-	-
(ii) ...	-	-
(iii) ...	-	-
Total (B)	-	-
C Changes in inventories of finished goods, work in progress and stock-in trade		
Inventories at the beginning of the year:		
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
Inventories at the end of the year:	(I) -	-
(i) Stock-in-trade	-	-
(ii) Work in progress	-	-
(iii) Finished goods	-	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	(II) -	-
Total (A+B+C)	-	-
18 Employee benefits expense		
(Including contract labour)		
(a) Salaries, wages, bonus and other allowances	-	-
(b) Contribution to provident and other funds	-	-
(c) Gratuity expenses	-	-
(d) Staff welfare expenses	-	-
Total Employee benefits expense	-	-
19 Finance cost		
(a) Interest expense		
(i) On bank loan	-	-
(ii) On assets on finance lease	-	-
(b) Other borrowing costs	-	-
(c) Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
Total Finance cost	-	-
20 Depreciation and amortization expense		
(a) on tangible assets (Refer note 11)	-	-
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	-	-
21 Other Expenses		
(a) Religious/charitable		
(b) Other Expenses		
(i) Programs and Activities	102,225	3,960,601
(ii) Administrative Expenses:	90,364	10,506
Total	192,589	3,971,107



H H THE DALAI LAMA'S CHARITABLE TRUST, DHARAMSALA

GANGCHEN KYISHONG, DHARAMSALA, KANGRA (H.P)

FOREIGN CONTRIBUTION ACCOUNT

INCOME	SCH	2024-25	2023-24
Interest Income:	III		
Corpus Fund Interest		18,849,747.00	17,576,139.00
Other Interest		235,300.00	320,164.00
		19,085,047.00	17,896,303.00
Other Income	IV		
Donation		-	-
Total ₹		19,085,047.00	17,896,303.00

EXPENDITURE	SCH	2024-25	2023-24
To Programs and Activities	I		
Health project		59,950.00	240,262.00
Education Project		42,275.00	164,292.00
Social and Welfare Contribution		-	3,556,047.00
		102,225.00	3,960,601.00
Administrative Expenses:	II		
Salary and Wages		90,364.00	-
Printing and Stationery		-	10,426.00
Gen Expenses		-	80.00
		90,364.00	10,506.00
Total ₹		192,589.00	3,971,107.00



H. H. THE DALAI LAMA'S CHARITABLE TRUST, DHARAMSALA
GANGCHEN KYISHONG, DHARAMSALA, KANGRA (H.P)
FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE III OF FUND PENDING UTILISATION AS ON 31st MARCH, 2025

Particulars	Opening Balance as on 1.4.2024	Receipt	Total	Utilized	Closing Balance as on 31.3.2025
Stipend- TTL, UK	569,960.60	-	569,960.60	-	569,960.60
Stipend-TTL UK (Bank Interest)	(65,230.94)	-	(65,230.94)	-	(65,230.94)
Total ₹	504,729.66	-	504,729.66	144,000	360,729.66
Prv. Yr.	648,729.66	0	648,729.66	144,000	504,729.66



**H. H. THE DALAI LAMA'S CHARITABLE TRUST , DHARAMSALA
GANGCHEN KYISHONG, DHARAMSALA, KANGRA (H.P)
FOREIGN CONTRIBUTION ACCOUNT**

PAYABLES

List: A

S.No	Particulars	2024-25	2023-24
1	5% Ret. (Davinder Singh)	1,875.00	1,875.00
2	BRDLK Contribution payable	2,564.00	-
Total ₹		4,439.00	1,875.00

RECEIVABLES

List: B

S.No	Particulars	2024-25	2023-24
1	Tds Deducted Refund Due (2021-22)	754,692.00	754,692.00
2	Tds Deducted Refund Due (2022-23)	861,893.00	861,893.00
3	Tds Deducted Refund Due(2023-24)	1,744,068.00	1,744,068.00
4	Tds Deducted Refund due (2024-25)	1,942,411.00	-
4	Accured Interest	6,677,531.00	7,612,226.00
Total ₹		11,980,595.00	10,972,879.00

CASH & BANK BALANCE

S.No	Particulars	2024-25	2023-24
CASH-IN-HAND			
	Cash	439.22	439.22
Bank Balance			
	SBI A/c#10551095672	291,258.05	74,526.05
	SBI A/c # 40057030962	202,164.00	196,807.00
		493,422.05	271,333.05
	FDR's	288,201,226.00	270,536,009.00
Total ₹		288,695,087.27	270,807,781.27

