CHRISTEL HOUSE INDIA

Directors' Report

To

The Members,

Christel House India, Bangalore

Your directors take great pleasure in presenting their report on operations along with the 26th Annual Report of the Company and the audited financial statements for the year ended March 31, 2026.

Our Philosophy

"Give a man a fish and you feed him for a day. Teach a man to fish and you feed him for a lifetime."

This timeless wisdom, often attributed to the 12th-century philosopher Maimonides, has guided Christel House since its founding. While many efforts address immediate needs, Christel House focuses on creating lasting change by equipping children with the education, values, skills, opportunities, and support they need to break the cycle of poverty and build successful, independent lives.

Our commitment extends far beyond the classroom. Through a holistic model that supports children from early childhood through higher education and into careers, we invest in long-term life outcomes rather than short-term interventions.

The achievements and outcomes highlighted in this Annual Report demonstrate the power of this philosophy in action. They affirm a simple truth: when children are given the right opportunities and support, they can transform their own lives, uplift their families, and create lasting change for future generations.

Our Vision

A world where poverty does not limit potential.

Our Mission

Christel House prepares graduates to achieve upward economic mobility, demonstrate good citizenship, and become empowered to identify and realize their goals, dreams, and human potential.

Our Approach

At Christel House India, we focus on the "whole child," addressing the root causes of poverty through a comprehensive human development model. We do far more than provide education—we support our students through high-quality academics, character development, health and wellness programs, family and community development initiatives, and college and career guidance from early childhood through early adulthood.

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Our primary criterion for admission is not academic ability or talent, but economic need. We believe that every child, regardless of background, deserves the opportunity to succeed.
Our focus is not only on academic outcomes, but on life outcomes. We measure success by our students' ability to pursue higher education, secure meaningful employment, become self-reliant, and positively contribute to their families and communities. As a secular institution, Christel House India welcomes and supports students from all backgrounds, faiths, and communities.

Celebrating 25 Years of Transforming Lives

For 25 years, Christel House India has been transforming lives by providing children from underserved communities with the support, opportunities, and resources needed to realize their full potential. Since our founding, we have empowered more than 3,900 students and alumni through our holistic model, helping them overcome barriers and build brighter futures.

By providing comprehensive support that extends far beyond the classroom, our students have achieved remarkable academic, personal, and professional success, breaking the cycle of poverty for themselves and future generations. This milestone reflects the dedication of our staff, the trust of our families, and the generosity of our donors, partners, and supporters.

Our Silver Jubilee year has also been a landmark year of growth and impact. Within a span of just 12 months, Christel House India increased student capacity at our Bangalore campus by 50% and expanded from two schools to four schools across India with the opening of new campuses in Pune and Thane, Mumbai. This represents the most significant expansion in our 25-year history and extends our reach to hundreds more children and families living in underserved communities.

Our expansion is driven by a simple but powerful belief: every child deserves access to the opportunities and support needed to achieve their full potential. This growth is rooted in our mission to transform the lives of more children and families across India and to break the cycle of poverty through education and holistic support.

At the same time, we recognize that growth must never come at the expense of quality. Our commitment is not merely to serve more children, but to ensure that every child receives the same high-quality education, comprehensive support services, and transformative opportunities that have defined the Christel House model for the past 25 years.

Every new school, program, and service is built on the same standards, systems, values, and accountability that have shaped our success. By balancing purposeful expansion with an unwavering focus on excellence, we are extending the reach of our mission while preserving the quality that drives lasting and generational change. As we look to the future, we remain committed to transforming more lives across India—guided by our mission, grounded in excellence, and inspired by the limitless potential of the children and families we serve.

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CHRISTEL HOUSE INDIA

Our Outcomes

At Christel House India, success is measured not only by academic achievement, but by life outcomes. Our goal is to equip every student with the knowledge, values, confidence, and skills needed to lead independent, productive, and fulfilling lives.

The results of our model demonstrate the power of long-term investment in children and families. Our students stay in school, graduate, pursue higher education, and secure meaningful employment. Since inception, 100% of Christel House India graduates have enrolled in university or post-secondary education upon completing Grade 12. Today, 99% of our graduates are either pursuing higher education or employed in the formal sector.

Our commitment to every child extends well beyond the classroom. Through our comprehensive support model, we walk alongside our students for 18 years or more—from kindergarten through college and into careers. This long-term approach enables us to address the barriers that often prevent children from realizing their full potential.

The impact of our work extends far beyond individual students. When a child breaks free from the cycle of poverty, the benefits are often felt across entire families and future generations. This multiplier effect creates lasting social and economic change within communities and helps build a more equitable society.

We are also committed to maximizing the impact of every donor contribution. Through the generous support of our funding partners and a unique funding structure, 100% of donor contributions to Christel House India directly support programs and services that benefit our students and families, with no donor funds allocated toward administrative or fundraising overhead expenses.

A Tribute to Our Founder, Ms. Christel DeHaan (1942–2020)

Christel DeHaan was a visionary entrepreneur, philanthropist, and humanitarian whose life was dedicated to creating opportunities for others. Her unwavering belief in the potential of every child laid the foundation for what would become a global movement transforming thousands of lives across the world.

Following her remarkable success as a business leader and co-founder of Resort Condominiums International (RCI), Christel established Christel House International in 1998 with a bold vision: to break the cycle of poverty by providing children from underserved communities with the education, support, and opportunities needed to succeed in life.

Guided by her philosophy—"to care, to share, to make a difference"—Christel built an organization that addresses the root causes of poverty through a holistic approach to human development. Today,

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Christel House Learning Centers in India, Jamaica, Mexico, South Africa, and the United States have served more than 25,500 students, empowering them and their families to build brighter futures. Christel believed that every child deserved a seat at the table of life, regardless of the circumstances into which they were born. Her vision continues to inspire our work every day, and her legacy lives on in the achievements of our students, graduates, and families.

As we celebrate 25 years of Christel House India, we pay tribute to Christel's extraordinary life and enduring impact. We remain deeply committed to carrying forward her vision and ensuring that future generations of children have the opportunity to learn, grow, thrive, and realize their full potential.

The greatest tribute we can offer Christel is to continue expanding her vision with excellence, integrity, and an unwavering commitment to transforming the lives of children and families living in poverty.

REVIEW OF OPERATIONS

2025–26 AT A GLANCE

Key Indicator	Result
Years of Impact in India	25 Years
Schools Across India	4
Students Currently Served Across India	2,765
Students & Alumni Served Since Inception	3,900
New Schools Opened	2 (Pune & Thane)
Increase in Bangalore Student Capacity	50%
Average Student Attendance Rate	97%
Student Retention Rate	98%
Grade 10 SSLC Pass Rate	98.4%
Grade 12 PUC Pass Rate	100%
Tertiary Enrollment Rate	100%
Graduates in Higher Education or Formal Employment	99%

I. PROGRAMS OVERVIEW

For 25 years, Christel House India has been providing high-quality, high-impact education and comprehensive support services to children and families living in poverty. Today, through its four Learning Centers in Bangalore, Atal Nagar (formerly Naya Raipur), Pune, and Thane, Christel House India serves 2,765 students and continues to transform lives through a holistic model that combines

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strong academics, character development, health and wellness services, family and community support, and college and career guidance.

Christel House provides education and comprehensive support at no cost to students and their families. Our academic program emphasizes excellence, critical thinking, problem-solving, and the development of 21st-century skills. Students engage in interdisciplinary learning experiences, including projects aligned with the United Nations Sustainable Development Goals (SDGs), helping them develop a deeper understanding of global challenges and their role in creating positive change.

Recognizing that every child learns differently, we provide targeted academic interventions and remedial support to ensure that all students have the opportunity to succeed and reach their full potential.

Beyond academics, Christel House places strong emphasis on character development, leadership, and life skills. Our character development framework is built around four core values—Respect, Responsibility, Independence, and Integrity—which guide students in making positive choices and becoming ethical, compassionate, and responsible citizens. We encourage our students to pursue careers that not only provide economic mobility but also contribute meaningfully to society.

FY 2025–26 was a landmark year for Christel House India. In addition to serving 2,203 students across our established Bangalore and Atal Nagar campuses, we successfully opened two new schools in Pune and Thane, expanding our reach to hundreds of additional children and families. Across our established schools, we maintained a 97% average student attendance rate and a 98% student retention rate, reflecting the strength of our holistic model and the deep engagement of our students and families.

CHRISTEL HOUSE BANGALORE LEARNING CENTER

Academic Performance and Student Outcomes

Christel House Bangalore continued its strong tradition of academic excellence during FY 2025–26, delivering outstanding student outcomes across both secondary and higher secondary levels.

In the Grade 10 Secondary School Leaving Certificate (SSLC) Examination, 62 of 63 students successfully passed, resulting in a pass rate of 98.4%, exceeding the Karnataka State average of 94.1%. More than 92% of students achieved either a Distinction or First Division, reflecting the strong academic foundation provided by the school.

The Grade 12 Pre-University Course (PUC) results were equally impressive. All 73 students successfully passed the examination, resulting in a 100% pass rate compared to the Karnataka State

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average of 86.48%. Notably, 75.3% of students achieved Distinction, while the remaining 24.7% secured First Division, meaning that every student achieved either a Distinction or First Division.

Beyond strong board examination results, Christel House Bangalore remains focused on preparing students for higher education and meaningful careers. Through focused academic support, career guidance, and entrance examination preparation, students are equipped to successfully transition to university and professional pathways.

As a result of this support, 19 students from the Class of 2025 secured admission to engineering programs. In addition, 30 students from the Class of 2026 completed the Common Entrance Test (CET) and are awaiting admission results and college placements.

2026 Highlights : Christel House Bangalore

Indicator	Result
Students Served	985
Families Served	788
Grades Served	KG – Grade 12
Grade 10 SSLC Pass Rate	98.4%
Grade 12 PUC Pass Rate	100%
Grade 12 Students Achieving Distinction	75.3%
Students Achieving Distinction or First Division (Grade 12)	100%
Tertiary Enrollment Rate	100%
Graduates in Higher Education or Formal Employment	99%

External Benchmarking and Assessment

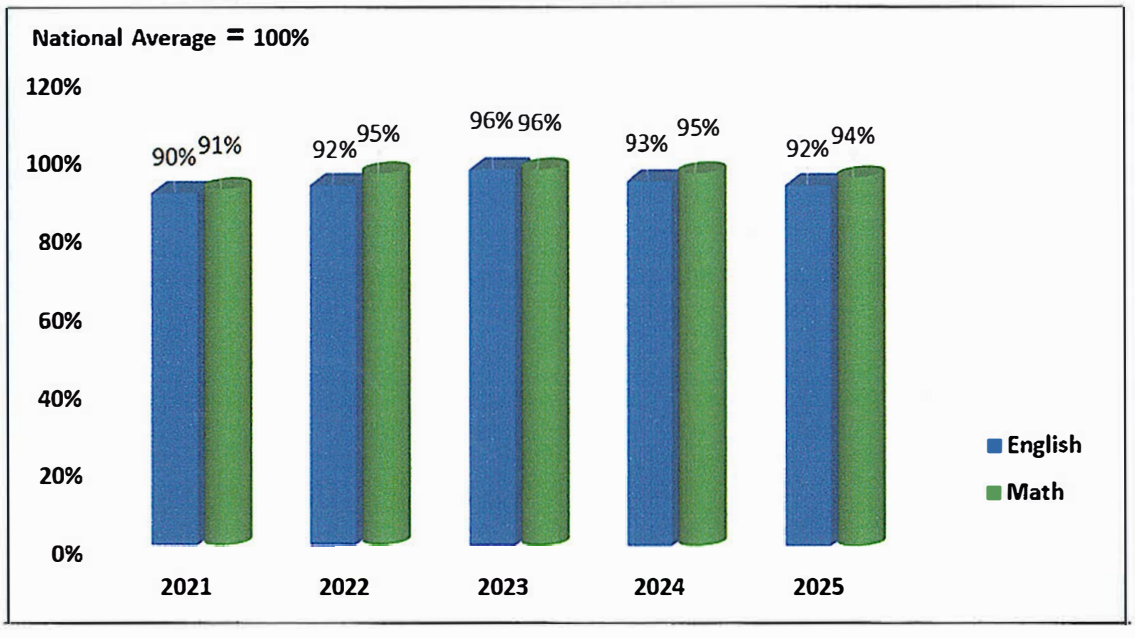
Christel House India uses the ASSET (Assessment of Scholastic Skills through Educational Testing) examination as an external benchmark to measure student learning outcomes and academic progress. Conducted by Educational Initiatives, one of India's leading assessment organizations, ASSET provides valuable diagnostic insights into student understanding and application of concepts.

Introduced at the Bangalore Learning Center in 2008–09, the assessment program has since expanded to include students from Grades 3 to 9 across both Bangalore and Atal Nagar Learning Centers. The assessment enables educators to identify learning gaps, strengthen instructional practices, and continuously improve student outcomes.

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External benchmarking through ASSET helps ensure that Christel House students continue to perform at levels that meet or exceed national benchmarks while reinforcing a culture of continuous improvement and academic excellence.

ASSET TEST COMPARATIVE SCORES - CH BANGALORE



CHRISTEL HOUSE ATAL NAGAR LEARNING CENTER

Growth, Academic Performance, and Student Outcomes

Christel House India launched its second Learning Center in Atal Nagar, Chhattisgarh, on 16 August 2016 with 210 students in Kindergarten through Grade 2. Over the past decade, the school has steadily expanded and today serves students from Kindergarten through Grade 11, providing high-quality education and holistic support to children and families from underserved communities.

FY 2025–26 marked an important milestone as Christel House Atal Nagar completed its tenth year of operations. During the year, the Learning Center served 833 students and supported 646 families, continuing to deliver strong academic outcomes while preparing for the addition of Grade 12 in the following academic year.

In the Grade 10 All India Secondary School Certificate (AISSC) Examination, 61 of 66 students successfully passed, resulting in a pass rate of 92.4%. More than 86% of students achieved either a Distinction or First Division, reflecting the academic progress and resilience of the student cohort. Five students subsequently appeared for compartment examinations and were awaiting results at the time of reporting.

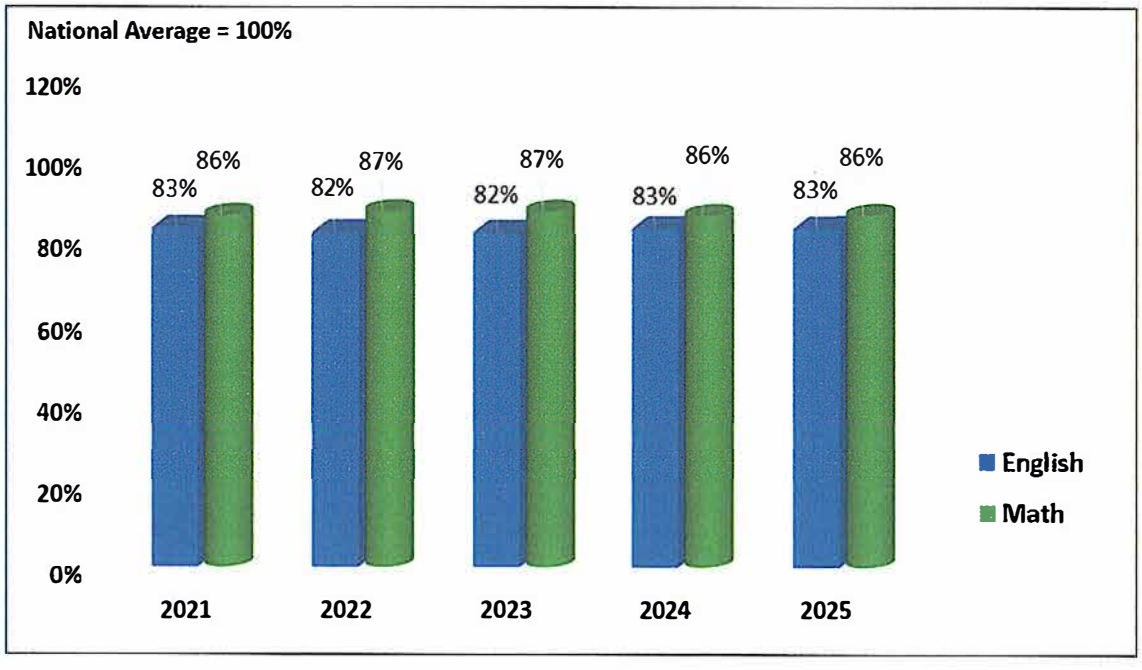
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The school remains focused on strengthening academic achievement, character development, leadership skills, and college and career readiness, ensuring that students are equipped to successfully transition to higher education and employment opportunities.

2025–26 Highlights: Christel House Atal Nagar

Indicator	Result
Students Served	841
Families	646
Grades	KG – Grade 11
Grade10 Pass Rate	92.4%
Students Achieving Distinction or First Division	86.4%
Planned Enrollment 2026–27	914 Students
GradesServed in	KG – Grade 12

ASSET TEST COMPARATIVE SCORES - CH ATAL NAGAR



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CHRISTEL HOUSE PUNE LEARNING CENTER

Launching a New Chapter of Impact in Maharashtra

Year 2026 marked a historic milestone for Christel House India with the opening of its third Learning Center in Pune, Maharashtra. Established through a unique Public-Private Partnership involving the Pune Zilla Parishad, the Government of Maharashtra, FIAT India as the CSR partner, and Christel House India, the school officially commenced operations on 2nd April 2026.

The Learning Center welcomed its inaugural cohort of 260 students across Kindergarten, Grade 1, and Grade 2, extending access to high-quality education and holistic support services to children from underserved communities. Built on the proven Christel House model, the school provides academics, character development, health and wellness support, family and community engagement, and college and career guidance—all at no cost to students and their families.

The successful launch of the Pune Learning Center reflects the power of collaboration between government, corporate, and non-profit partners working together to create transformative opportunities for children. Although the school is still in its inaugural year and yet to complete its first academic term, it has established a strong foundation for future growth and impact.

We are deeply grateful to the Pune Zilla Parishad and the Government of Maharashtra for their vision, partnership, and commitment to expanding access to quality education for children from economically disadvantaged communities. Their support has been instrumental in bringing the Christel House model to Pune and creating new opportunities for generations of children and families.

Christel House Pune Highlights

Indicator	Result
Date of Opening	2nd April 2026
Students Enrolled	261
Grades Served	KG – Grade 2
Partnership Model	Public-Private Partnership
Government Partner	Pune Zilla Parishad
Campus Size	13 Acres
Built-up Area	65,000 sq. ft.

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CHRISTEL HOUSE THANE LEARNING CENTER

Expanding Access Through Public-Private Partnership

The opening of the Christel House Thane Learning Center on 8th June 2026 marked another significant milestone in Christel House India's expansion journey. Established in partnership with the Thane Municipal Corporation (TMC) and supported by the Government of Maharashtra, the school extends the Christel House model to children and families living in underserved communities within the Thane Municipal Corporation limits in Mumbai Metropolitan Region.

The school welcomed its inaugural cohort of 180 students across Kindergarten, Grade 1, and Grade 2 and commenced operations with a dedicated team of educators and support staff. Through this innovative public-private partnership, students have access to high-quality education, character development programs, health and wellness services, family engagement initiatives, and long-term college and career support designed to help them achieve their full potential.

The successful launch of the Thane Learning Center within the same year as the Pune opening reflects Christel House India's growing organizational capacity and commitment to expanding its reach while maintaining the highest standards of quality and excellence.

We extend our sincere appreciation to the Thane Municipal Corporation and the Government of Maharashtra for their partnership, trust, and shared commitment to improving educational opportunities for children from economically disadvantaged communities. Their support has enabled Christel House India to bring its proven model of holistic education and long-term student success to Thane.

Christel House Thane Highlights

Indicator	Result
Date of Opening	8th June 2026
Students Enrolled	180
Grades Served	KG – Grade 2
Region Served	Thane (Mumbai Metropolitan Region)
Partnership Model	Public-Private Partnership
Government Partner	Thane Municipal Corporation
Campus Size	1.25 Acres
Built-up Area	69,000 sq. ft.

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I. COLLEGE & CAREERS PROGRAM

Supporting Students Beyond School and Into Successful Careers

The College & Careers (C&C) Program is one of the defining features of the Christel House model and a key driver of our long-term success in breaking the cycle of poverty. Unlike traditional educational institutions, Christel House's commitment to students does not end upon graduation from Grade 12. We continue to support our students through higher education, career readiness, and employment, ensuring they have the tools, opportunities, and guidance needed to build successful and independent lives.

Launched in 2010–11 with the first graduating cohort from Christel House Bangalore, the program has grown steadily over the years. To date, more than 1,066 graduates have benefited from the College & Careers Program through scholarships, career counseling, mentorship, internships, employability training, and job placement support.

The success of the program is reflected in the life outcomes achieved by our graduates. Since inception, 100% of Christel House India graduates have enrolled in tertiary education following Grade 12. Today, 99% of our graduates are either pursuing higher education or employed in the formal sector, demonstrating the effectiveness of our long-term investment in student success.

A key component of the program is the JIVA Career Assessment Framework, which has been implemented for students from Grades 5 to 12 since 2012–13. The program helps students identify their interests, strengths, aptitudes, and career aspirations, enabling personalized guidance and informed decision-making regarding higher education and career pathways.

Throughout the year, students and graduates participate in internships, career exploration programs, mentorship initiatives, employability training, and industry interactions facilitated through partnerships with corporate organizations, donors, and volunteers. Christel House alumni also play a critical role in supporting current students through mentorship, career guidance, role model speaker sessions, and community engagement activities.

College & Careers Program Highlights – FY 2025–26

Indicator	Result
Graduates Supported Through the C&C Program Since Inception	1,066+
Graduates Enrolling in Tertiary Education	100%
Graduates in Higher Education or Formal Employment	99%
Students Participating in Internships and Career Training Programs	155

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CHRISTEL HOUSE INDIA

REMEDIAL, INTERVENTION, AND STUDENT SUPPORT PROGRAMS

Recognizing that students learn at different paces and require varying levels of support, Christel House provides a range of academic intervention and remedial programs designed to help every child succeed.

Students requiring additional academic support receive targeted interventions delivered by trained educators and intervention specialists across core subject areas. For students with significant learning challenges, individualized support is provided through specialized intervention programs and one-on-one assistance from special educators.

Additional academic support is offered through structured Saturday and examination-preparation programs conducted throughout the academic year. These initiatives provide focused reinforcement and revision opportunities to help students build confidence and improve academic outcomes.

Christel House also operates a robust National Institute of Open Schooling (NIOS) pathway for students who may benefit from an alternative approach to learning and assessment. This flexible model enables students to continue their education and successfully complete secondary qualifications at a pace suited to their individual learning needs.

Through these interventions, Christel House remains committed to ensuring that every student receives the support necessary to reach his or her full potential.

CO-CURRICULAR ACTIVITIES AND STUDENT ENRICHMENT

At Christel House, education extends beyond the classroom. A wide range of co-curricular and enrichment programs provide students with opportunities to discover their talents, develop confidence, strengthen teamwork skills, and pursue their interests.

Students participate in programs spanning music, art, technology, debate, public speaking, photography, sound engineering, sports, and information technology. Specialized clubs and student-led activities encourage creativity, innovation, leadership, and collaboration.

Christel House students continue to perform exceptionally well in inter-school literary, cultural, and sporting events. A notable achievement during the year was the outstanding performance of the Christel House girls' football team, which has emerged as one of the strongest school teams in the region. Several players now represent district and state-level teams, and three students were members of the Karnataka team that won the Khelo India Under-13 National Football Championship.

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These opportunities play a critical role in developing well-rounded individuals who are prepared to succeed both inside and outside the classroom.

HEALTH AND WELLNESS PROGRAM

The Health and Wellness Program is a cornerstone of the Christel House model, recognizing that children can only learn effectively when their physical and emotional well-being is supported.

All students receive nutritious meals during the school day, including breakfast, lunch, and an evening snack. The nutrition program is regularly reviewed by nutrition experts to ensure that meals meet appropriate standards of quality, hygiene, and nutritional value.

In addition, students receive comprehensive healthcare support through partnerships with leading healthcare providers and hospitals. Services include preventive health screenings, medical consultations, diagnostic investigations, medications, follow-up treatment, and hospitalization support when required.

Christel House also follows national and international best practices in preventive healthcare, including immunization programs aligned with World Health Organization guidelines. Through these efforts, we seek to ensure that every child is healthy, ready to learn, and positioned to achieve long-term success.

VOLUNTEER AND ALUMNI ENGAGEMENT

Volunteers and alumni play a vital role in enriching the Christel House experience and strengthening student outcomes.

Christel House alumni continue to give back through initiatives such as the Role Model Speaker Series and Alumni Mentorship Program. These programs provide current students with access to relatable role models who share their educational and career journeys, offer guidance, and help students navigate academic and personal challenges.

Many alumni also support students through mentoring relationships, employability workshops, career coaching, and community-based learning initiatives. Their success serves as a powerful reminder of what is possible through education and perseverance.

In addition, corporate volunteers and donor partners contribute their expertise through workshops, career awareness sessions, mentoring programs, and skills-development initiatives. During FY 2025–26, numerous volunteer-led programs were conducted both in person and virtually, benefiting students across multiple grade levels.

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We extend our sincere gratitude to all volunteers, alumni, and corporate partners whose time, expertise, and commitment continue to enrich the lives of our students.

SAFEGUARDING, CHILD PROTECTION, AND WORKPLACE SAFETY

The safety, dignity, and well-being of students and staff remain a top priority at Christel House India.

All Learning Centers operate in strict compliance with the Protection of Children from Sexual Offences (POCSO) Act and maintain robust child protection policies, procedures, training programs, and reporting mechanisms. Regular awareness sessions are conducted for students and staff to reinforce a culture of safety, respect, and accountability.

Christel House India is equally committed to maintaining a safe and respectful workplace for all employees. The organization fully complies with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH). Internal Committees have been established in accordance with statutory requirements, and regular awareness and sensitization programs are conducted throughout the year.

During FY 2025–26, no complaints were reported under either the POCSO Act or the POSH Act across Christel House India Learning Centers.

IX. FUNDRAISING AND DONOR ENGAGEMENT

FY 2025–26 was a landmark year for Christel House India, marked by significant programmatic achievements, organizational growth, and strong fundraising performance. During our Silver Jubilee year, the Fundraising and Partnerships Team deepened relationships with existing supporters, engaged new donors and partners, and mobilized resources that enabled Christel House India to expand its reach and impact.

The generosity and trust of our donors, corporate partners, foundations, and individual supporters helped make possible some of the most significant milestones in our history, including the opening of new Learning Centers in Pune and Thane, continued investment in academic excellence and student support services, and the expansion of opportunities for thousands of children and young adults across our programs.

A unique feature of the Christel House model is our commitment to maximizing the impact of every donor contribution. Through the extraordinary foresight and generosity of our Founder, Christel DeHaan, the costs associated with general administration, fundraising, and organizational overhead are funded through her bequest in perpetuity. As a result, 100% of donor contributions are directed

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toward programs and services that directly benefit students and families. This distinctive funding structure is rare in the nonprofit sector and provides donors with the assurance that their support directly transforms lives.

The continued support of our donors and partners reflects their confidence in the Christel House model and its ability to deliver measurable outcomes. Their generosity enables us to maintain an unwavering focus on quality while extending our reach to more children and families across India.

The Board of Directors and Management place on record their sincere appreciation to all donors, partners, and supporters whose contributions continue to make our work possible. We also extend our gratitude to the Fundraising and Partnerships Team for their dedication, professionalism, and commitment in advancing our mission.

X. FINANCE OVERVIEW:

The financial overview for the Financial Year 2025-26 follows:

(Amount in Thousands)

INCOME	**2025-26 Rs. (Year under Review)**	**2024-25 Rs. (Previous Year)**
Donations	3,74,213	3,30,720
Interest Income	1,505	2,247
Other Income	166	263
Total Income	**3,75,884**	**3,33,230**
EXPENSES		
(a) Employee benefit expenses	2,16,754	1,79,479
(b) Other school operating expenses	1,34,740	1,09,229
(c) Depreciation and amortisation expense	12,840	13,146
Total Expenses	**3,64,334**	**3,01,854**
Surplus before tax* carried to Balance Sheet	**11,550**	**31,376**

Note:

(1) *"Surplus" means Excess of Income over Expenditure.

(2) The increase in expenses during FY 2025-26 is primarily attributable to the addition of 140 students across the Christel House Bangalore and Christel House Atal Nagar schools, as well as expenses incurred towards the establishment and commencement of operations of the new schools at Pune & Thane.

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The financial summary provided above gives a glimpse of the overall financial position of the company.

PRESENT & FUTURE PROSPECTS OF THE COMPANY:

The details of the company's present financial status and programs for the year under review have been elaborated throughout this report in relevant sections. Similarly, future prospects of the company have been detailed throughout this report in appropriate places. The company is confident about carrying out its activities and programs to transform the lives of the underserved children it serves.

XI. TRANSPARENCY, ACCOUNTABILITY, AND INTERNAL FINANCIAL CONTROLS

Christel House India is a not-for-profit organization registered under Section 8 of the Companies Act, 2013 (formerly Section 25 of the Companies Act, 1956). The organization holds a valid registration under the Foreign Contribution (Regulation) Act (FCRA) and is registered as a charitable institution under Sections 12A and 80G of the Income Tax Act, 1961. Christel House India is also registered as an implementing agency under the Corporate Social Responsibility (CSR) provisions of the Companies Act, 2013 and holds a valid CSR-1 registration.

Transparency, accountability, integrity, and sound governance are fundamental to the way Christel House India operates. The organization maintains robust systems of internal control, financial management, risk oversight, and statutory compliance to ensure that resources are utilized effectively, responsibly, and in accordance with applicable laws and donor requirements.

The Board of Directors, management team, and finance function work together to ensure strong financial stewardship and oversight across all areas of operations. Financial records and transactions are subject to regular review and monitoring, supported by established policies, procedures, approval mechanisms, and internal control frameworks designed to safeguard organizational assets and ensure the accuracy and reliability of financial reporting.

As an additional layer of governance and oversight, Christel House India engages an independent professional Internal Audit firm to conduct periodic reviews of its financial, operational, compliance, and internal control systems. Unlike conventional sample-based reviews, the Internal Audit process includes a review of 100% of the organization's financial transactions. The Internal Auditors also conduct regular assessments of accounting records, financial systems, statutory compliance, internal controls, supporting documentation, and the propriety of transactions to ensure that organizational resources are utilized appropriately, transparently, and in accordance with applicable laws, donor requirements, and internal policies.

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Internal Audit findings and recommendations are reviewed by management and reported to the Board, providing independent assurance on the effectiveness of internal controls, financial stewardship, governance, risk management, and compliance processes. This rigorous framework strengthens accountability, transparency, and the safeguarding of organizational assets while promoting continuous improvement across the organization.

The financial statements of the organization are audited annually by independent external auditors. For FY 2025–26, the independent auditors issued an unqualified audit opinion and did not identify any material weaknesses or significant deficiencies in the organization's internal financial control systems. The audit also did not report any adverse observations relating to the organization's financial statements, governance practices, or compliance framework.

Christel House India remains committed to maintaining the highest standards of transparency and accountability. We actively engage with donors, partners, regulators, and other stakeholders and provide timely and accurate information regarding our programs, operations, governance, and financial performance.

Status of Compliance

The organization has established systems and processes to monitor compliance with all applicable statutory, regulatory, and governance requirements. These include, among others, the Companies Act, Income Tax Act, GST regulations, FCRA regulations, FEMA requirements, labour laws, education regulations, child protection and safeguarding requirements, and the provisions of the POSH Act.

Based on management reviews and the findings of the independent auditors, no instances of fraud, financial irregularity, or material non-compliance were identified during FY 2025–26. The Board is satisfied that the organization has adequate and effective internal financial controls and compliance mechanisms commensurate with the scale and complexity of its operations.

XII. DISCLOSURE REQUIREMENTS UNDER COMPANIES ACT 2013:

1. DIVIDEND:

The company is a Not-For–Profit organization, governed by section 8 of the Companies Act 2013 (formerly, section 25 of the Companies Act 1956) which prohibits distribution of profits or dividends. Accordingly, the Company has not declared dividends or distributed profits. Hence disclosure under this head is not applicable. The Company has not transferred any amounts to general reserve funds.

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CHRISTEL HOUSE INDIA

2. EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS:

Post the closure of financial year ended 31st March 2026 to the date of this report there are no significant events whatsoever that may have an impact on the financial position or other material aspects of the Company's activities that threaten or hamper its existence between 31st March 2026 and the date of this report.

3. CHANGE IN THE NATURE OF ACTIVITES OF THE COMPANY IF ANY:

There is no change in the nature of activities of the company during the financial year under reporting.

4. DETAILS OF HOLDING SUBSIDIARY AND JOINT VENTURE COMPANIES:

The Company is a subsidiary of Christel House India Inc. USA which holds 99.997% of the Company's Share capital. The Company does not have subsidiary company or joint venture companies.

5. DIRECTOR'S RESPONSIBILITY STATEMENT:

In pursuance of section 134 (5) of the Companies Act, 2013, the Directors hereby confirm that:

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the company at the end of the financial year and the income and expenditure account of the company for that period;

(c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the Directors had prepared the annual accounts for the Financial Year ended 31st March 2026 on a going concern basis; and

(e) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

6. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGEOUTGO:

(a) The reporting relating to the conservation of energy and absorption of technology are not applicable to the company. However, being sensitive to the environmental health, the company adopts various methods to conserve energy and protect and nourish the environment by way of installing a 100KW (Atal Nagar) and 17 KW (Bangalore) solar power plants, sewage treatment plant for water re-use and water recharge pits to aid rainwater harvesting in the school campuses. The Company uses appropriate technologies that support /enhance its operational efficiency.

(b) Expenditure in foreign currency: Rs. 1,38,753/- (previous year Rs. 1,29,884/-)

(c) Income/Earnings in foreign exchange: Donations received in foreign currency Rs. 21,95,06,519/- (previous year Rs. 18,03,39,133/-)

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7. RELATED PARTY TRANSACTIONS:

Form AOC 2 forms part of this report.

8. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Board of Directors of the company is duly constituted. During the year under review, there were no changes to the constitution of the Board of Directors. During the year, Mr. Jaison C Mathew was reappointed as Wholetime Director for a period of five years. The directors have disclosed their interest in other entities and have confirmed that they are not disqualified to be directors on the Board of this Company.

9. DETAILS RELATING TO DEPOSITS ACCEPTED:

The company has not accepted deposits during the year and reporting under this head is not applicable to the company.

10. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:

During the year under review, no significant or/ and material orders impacting the going concern status and the company's operations in future were passed against the Company by the regulators or Courts or Tribunals

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The company has not granted loans or provided guarantees or made investments in other entities. Monies not required immediately are invested in Short Term Fixed Deposits with scheduled Banks.

12. RISK MANAGEMENT POLICY:

Considering the nature of the activities of the company, the Board does not foresee any risk that may threaten the existence of the company. The Board closely monitors the risk factors associated with company's strategy, finance, operations, reputation and compliance and does not foresee any concerns. The Company is in the process of preparing a comprehensive risk management policy document.

13. CORPORATE SOCIAL RESPONSIBILITY POLICY:

Reporting under this section is not applicable to this company for the year under review.

14. CHANGES TO SHARE CAPITAL /DEBT STRUCTURE:

a) The company has not made any changes to its authorized, issued, subscribed or paid-up capital. The company has not bought back shares or issued shares during the year.

b) The company has not issued any Stock Options as there is no scheme of Employee stock options.

c) The company has not issued any other type of securities or debt instruments or warrants during the year.

d) The company has not issued sweat equity shares.

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e) The company does not have any debt.

f) The Company does not have any scheme for employees stock option or for grant of financial assistance to anyone of any kind for the purchase of shares of the Company.

g) Dematerialisation of shares of the company: The Company, in compliance with the requirements of the Companies Act 2013 and the Rules made thereunder, has obtained an International Securities Identification Number (ISIN) from the National Securities Depository Limited (NSDL) in order to provide the facility for its shareholders to hold their shares in dematerialized form.

15. SECRETARIAL STANDARDS:

The company has adopted and complied with the applicable or mandatory SS 1 and 2 relating to conduct of Board and General meetings.

16. AUDITOR'S REMARKS ON THE FINANCIAL STATEMENTS:

There are no adverse remarks, emphasis of matters or qualifications or disclaimer remarks by the statutory auditors as part of their audit report for the year under audit.

17. COMPLIANCE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The company has implemented a policy to prevent sexual harassment and protection of women at workplace and children at schools and has duly constituted an Internal Complaints Committee (ICC) under the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013. The company has complied with the applicable provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during the Financial Year 2025-26.

The Committee ensures that adequate / periodic awareness and education is given to the stakeholders regarding the rights and avenues available for the redressal of grievances. The information regarding the policy , the ICC Committee members details and access to redressal is posted in all prominent places (in English and local language) in all the places of work.

The details of number of cases filed and disposed as required under the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013.

- Number of complaints received during the year: Nil
- Number of complaints disposed during the year: Nil
- Number of complaints / pending complaints from previous years: Nil

18. STATEMENT BY THE COMPANY WITH RESPECT TO THE COMPLIANCE RELATING TO THE PROVISIONS OF THE MATERNITY BENEFIT ACT, 1961:

During the year the Company has been in compliance with the provisions relating to the Maternity Benefit Act, 1961.

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19. COST AUDIT REPORT:

Disclosure under this head is not applicable to the company.

20. BOARD & BOARD COMMITTEE MEETINGS and SHAREHOLDERS MEETINGS:

The Board of Directors met 4 times during this financial year. The board meetings were held on 23rd June 2025, 4th September 2025, 4th December 2025 and 23rd March 2026. Applicable Secretarial Standards (SS1) have been complied with regarding the conduct of the Board meetings. The decisions of the Board on all matters placed for its consideration and approval were well deliberated and have been approved unanimously by all directors.

BOARD COMMITTEES:

The Company has voluntarily constituted two Sub Committees of the Board i.e. The Finance & Audit Board Committee and the Board Governance Committee. The Finance & Audit Board sub-committee, which oversees all matters on accounting and financial matters of the Company (including expansion activities) met 3 times during this financial year. The meetings were held on 9th June 2025, 6th November 2025 and 19th March 2026. The Board Governance sub-committee, which ensures Board effectiveness and scouts for candidates for board seat, met 4 times during this financial year. The meeting was held on 23rd June 2025, 4th September 2025, 4th December 2025 and 23rd March 2026. The recommendations of the Committees are placed before the Board and the Board accepts them after due deliberation.

Constitution of Nomination and Remuneration Committee is not applicable to this company.

SHARE HOLDER'S MEETINGS:

The Annual General Meeting of the Company for the financial year ended 31st March 2025 was held within the prescribed time on 25th September 2025 and applicable annual returns have been duly filed. No extra ordinary general meetings of shareholders were held during the year under review. Appliable Secretarial Standards (SS1 & SS2) have been complied with regarding the conduct of the Board and Shareholders meetings.

21. EXTRACT OF ANNUAL RETURN:

The Annual return of the company is placed on the website www.in.christelhouse.org as required under section 92(3) of the Companies Act 2013.

22. INSOLVENCY & BANKRUPTCY ACT :

The Board of Directors (as required by the Companies (Accounts) Amendment Rules 2021 amended from time to time) hereby confirm that no proceedings have initiated or pending under the Insolvency and Bankruptcy Code 2016 or any other statute.

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23. ONE TIME SETTLEMENT:

The Company has not made any such valuation during the FY 2025-26 or any time earlier. The Board of Directors hereby confirm that the Company has not carried out any valuation for the purpose of one-time settlement with any bank or financial institution or any other entity as the Company has not availed any loan what so ever.

24. VIGIL MECHANISM, BOARD EVALUATION , NOMINATION AND REMUNERATION COMMITTEE:

Reporting under this section is not applicable to this company.

25. CORPORATE ACTIONS:

During the year, there were no corporate actions undertaken or initiated by the Company.

XIII. AUDITORS:

The Auditors, M/s N. Nityananda & Co., Chartered Accountants, Bangalore were appointed as Statutory auditors at the AGM held on 1st September 2022 for a period of 5 years and shall continue to be statutory auditors of the of the company unless they resign voluntarily or incur any disqualification to continue as auditors. They have consented to continue as statutory auditors and have confirmed that they have not incurred any disqualification to continue as auditors for Financial Year 2026-27.

XIV. ACKNOWLEDGEMENTS

The achievements of Christel House India during FY 2025–26, and throughout our 25-year journey of transforming lives, would not have been possible without the unwavering support, commitment, and partnership of many individuals and organizations who share our belief in the transformative power of education.

During the year, Christel House India served 2,765 students across four Learning Centers and continued its mission of empowering children and families to break the cycle of poverty through education, holistic support, and long-term opportunities. These achievements were made possible through the generosity of our donors, the dedication of our staff, the trust of our families, and the support of our partners and stakeholders.

The Board of Directors extends its sincere gratitude to our donors, corporate partners, foundations, government partners, volunteers, alumni, vendors, bankers, contractors, auditors, and well-wishers for their continued support and confidence in Christel House India.

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We are especially grateful to the staff of Christel House India whose passion, commitment, professionalism, and tireless efforts bring our mission to life every day. Their dedication extends far beyond the classroom and workplace, helping ensure that every child receives the support, encouragement, and opportunities needed to succeed.

As we celebrate our Silver Jubilee year, we thank all those who have been part of this journey. Together, we have demonstrated that when children are given the right opportunities and support, they can overcome adversity, achieve their full potential, and create lasting change for themselves, their families, and future generations.

On behalf of the Board of Directors, we thank you for your trust, partnership, and continued commitment to the mission of Christel House India.

For and on behalf of the Board of Directors

Raju Shahani
Director
DIN: 01757568

Jaison C Mathew
Director
DIN: 01726314

Pramod Ramachandran
Company Secretary

Bengaluru
29th June 2026

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CHRISTEL HOUSE INDIA, BENGALURU

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st MARCH 2026:

A. Organisation

Christel House India ("the Company") is a not-for-profit organisation incorporated under the Companies Act, 1956 as a company licensed under Section 25 of the Act and is deemed to be registered under Section 8 of the Companies Act, 2013. The Company is registered under Section 12AB of the Income-tax Act, 1961 and holds approval under Section 80G of the Act. The Company also holds a valid registration under the Foreign Contribution (Regulation) Act, 2010 (FCRA).

The principal objective of the Company is to provide education and holistic development support, including healthcare, nutrition and life-skills development, to children from underserved communities.

B. Significant Accounting Policies

1. Basis of Preparation

The financial statements have been prepared under the historical cost convention on the accrual basis of accounting and on the assumption that the Company is a going concern.

The financial statements have been prepared in accordance with the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time, and other relevant provisions of the Companies Act, 2013.

The financial statements have also been prepared having regard to the Guidance Note on Accounting by Not-for-Profit Organisations issued by the Institute of Chartered Accountants of India (ICAI), to the extent applicable.

The financial statements are presented in Indian Rupees (INR), being the functional currency of the Company, and all amounts disclosed in the financial statements and notes thereto are rounded off to the nearest thousand, unless otherwise stated.

2. Use of Estimates

The preparation of financial statements in conformity with the applicable Accounting Standards requires Management to make estimates, assumptions and judgements that affect the reported amounts of assets and liabilities, disclosures of contingent liabilities as at the Balance Sheet date, and the reported amounts of income and expenditure during the reporting period.

Significant estimates include, inter alia, useful lives of property, plant and equipment, employee benefit obligations, provisions, accruals, impairment assessments and other matters requiring the exercise of judgement.

Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual results may differ from these estimates. Any revision to accounting estimates is recognised prospectively in the current and future periods.

3. Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any.

The cost of an item of property, plant and equipment comprises its purchase price, including non-refundable duties and taxes, and any directly attributable expenditure incurred in bringing the asset to its working condition for its intended use.

Subsequent expenditure relating to property, plant and equipment is capitalised when it results in an enhancement of the asset's service potential, useful life or operating efficiency and the cost can be measured reliably. Expenditure incurred on repairs and maintenance is charged to the Statement of Income and Expenditure in the period in which it is incurred.
Property, plant and equipment received by way of donation are recorded at nominal value.
Assets provided by Government authorities, local bodies or other institutions for use by the Company under memoranda of understanding or similar arrangements are not recognised as property, plant and equipment in the financial statements where ownership does not vest with the Company. Such assets are administered by the Company in accordance with the terms of the respective arrangements and are monitored through appropriate records.

4. Capital Work-in-Progress

Capital Work-in-Progress comprises expenditure incurred on property, plant and equipment that are not yet ready for their intended use as at the Balance Sheet date. Such expenditure includes costs directly attributable to the acquisition, construction or development of the related assets.

Capital Work-in-Progress is carried at cost and is transferred to the appropriate category of property, plant and equipment upon completion and when the asset is ready for its intended use.

5. Depreciation

Depreciation on property, plant and equipment is provided on the Straight-Line Method ("SLM") on a pro-rata basis over the estimated useful lives of the respective assets as prescribed under Schedule II to the Companies Act, 2013, unless a different useful life is assessed by Management based on technical evaluation and usage pattern of the asset.

The residual value of property, plant and equipment is considered at 5% of the original cost of the asset, unless a different residual value is determined based on the nature and condition of the asset.

Depreciation on additions to property, plant and equipment is provided on a pro-rata basis from the date the asset is available for use. Depreciation on assets sold, discarded or retired during the year is provided up to the date of disposal, discard or retirement.

6. Revenue Recognition

Donations and contributions are recognised as income upon receipt.

Donations received in kind in the form of property, plant and equipment are recorded at nominal value. Voluntary services rendered to the Company are not assigned a monetary value and are not recognised in the financial statements.

Foreign contributions received under the provisions of the Foreign Contribution (Regulation) Act, 2010 are recognised upon receipt in accordance with the applicable provisions of the Act and the accounting policies of the Company.

Interest income on bank deposits and other interest-bearing instruments is recognised on a time proportion basis, taking into account the amount outstanding and the applicable rate of interest.

7. Foreign Currency Transactions

Transactions denominated in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates prevailing at the Balance Sheet date.

Exchange differences arising on settlement of foreign currency transactions and on translation of monetary assets and liabilities are recognised in the Statement of Income and Expenditure in the year in which they arise.

8. Employee Benefits

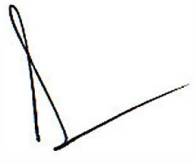
The Company's contribution to provident fund and other defined contribution schemes is recognised as an expense in the Statement of Income and Expenditure in the period in which the related employee services are rendered.

Gratuity is a defined benefit obligation. The liability for gratuity is determined on the basis of an actuarial valuation carried out at the Balance Sheet date. The gratuity liability is funded through a Group Gratuity Scheme administered by the Life Insurance Corporation of India (LIC).
The Company provides for leave encashment liability based on the eligible unutilised leave balances of employees as at the Balance Sheet date. The liability is measured based on management estimates and salary rates prevailing at the reporting date.

9. Impairment of Assets

At each Balance Sheet date, the Company assesses whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset.

An impairment loss is recognised in the Statement of Income and Expenditure whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of an asset's net selling price and its value in use.





10. Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company has a present obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate.

A contingent liability is disclosed where there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or where a present obligation exists but it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent assets are not recognised in the financial statements. However, contingent assets are disclosed in the notes to the financial statements when the inflow of resources is probable.







INDEPENDENT AUDITORS REPORT

To the Members of **Christel House India, Bengaluru**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Christel House India** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Income and Expenditure and the Statement of Cash Flows for the year ended on that date, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the Surplus, i.e., Excess of Income over Expenditure and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

N. NITYANANDA & CO. BANGALORE CHARTERED ACCOUNTANTS

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

The Company's Board of Directors is responsible for the preparation of the "Other Information". The other information comprises the information included in the 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 the 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. We have nothing to report regarding this "Other Information"

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 Company'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 Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company'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 judgement and maintain professional scepticism 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 financial controls 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 whether the company has in place an adequate internal financial control over financial reporting and the operating effectiveness of such 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 Company'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 Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

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

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Income and Expenditure and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) In respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we have not furnished the report since the same is not applicable to this company.

g) In our opinion and to the best of our information and according to the explanations given to us, the company being a private company, Section 197 of the Act relating to managerial remuneration is not applicable to the Company.



h) With respect to the other matters included in the Auditor's Report in accordance with Section 143(11) read with Rule 11 of the Companies (Audit and Auditors) Rules 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position;

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;

iii. There are no such amounts which are required to be transferred, to the Investor Education and Protection fund by the Company.

iv. a. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c. Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

N. NITYANANDA & CO. BANGALORE CHARTERED ACCOUNTANTS

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

The Companies (Auditor's Report) Order, 2020 ('the Order'), as amended, issued by the Central Government in terms of Section 143(11) of the Companies Act, 2013, is not applicable to the Company, and accordingly, no report under the said Order has been included in this report.

Place: Bangalore
Date: 29th June 2026

for N. Nityananda & Co.,
Chartered Accountants
Firm Regn No: 002479S



Aishwarya Nityananda
(Proprietrix)
Membership No.: 228914
UDIN: **26228914GHAMPA4289**

CHRISTEL HOUSE INDIA
CIN: U80301KA2000NPL031236
BALANCE SHEET AS AT 31ST MARCH 2026

Amount in Thousands

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
			Rs.	Rs.
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	1	1,80,516	1,80,516
	(b) Reserves and surplus	2	(25,239)	(36,789)
	(c) Money received against share warrants		-	-
2	**Share application money pending allotment**		-	-
3	**Non-current liabilities**			
	(a) Long-term borrowings		-	-
	(b) Deferred tax liabilities (net)		-	-
	(c) Other long-term liabilities	3	1,359	92
	(d) Long-term provisions		-	-
4	**Current liabilities**			
	(a) Short-term borrowings		-	-
	(b) Trade payables			
	(i) Total Outstanding dues of Micro Enterprises and Small Enterprises	4	3,890	461
	(ii) Total Outstanding dues of creditors other than Micro Enterprises and Small Enterprises		1,102	684
	(c) Other current liabilities	5	2,387	1,921
	(d) Short-term provisions	6	6,495	5,365
	TOTAL		**1,70,510**	**1,52,250**
B	**ASSETS**			
1	**Non-current assets**			
	(a)Property, Plant and Equipment			
	(i) Tangible assets	7	1,07,303	91,033
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress	7A	36,588	3,278
	(iv) Intangible assets under development		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances	8	193	212
	(e) Other non-current assets	9	5,147	4,198
2	**Current assets**			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Trade receivables		-	-
	(d) Cash and cash equivalents	10	15,172	46,189
	(e) Short-term loans and advances	11	217	576
	(f) Other current assets	12	5,890	6,764
	TOTAL		**1,70,510**	**1,52,250**
	Notes on Financial Statements & Significant Accounting Policies	1 to 22		

Place: Bengaluru
Date : 29th June 2026

For and on behalf of the Board

Raju Shahani
Director
DIN: 01757568

Jaison C Mathew
Director
DIN: 01726314

Pramod Ramachandran
Company Secretary

CHRISTEL HOUSE INDIA

This is the Balance Sheet referred to in my report of even dated
For N.Nityananda & Co.,
Chartered Accountants
Firm Regn No. 002479S

N. NITYANANDA & CO. BANGALORE CHARTERED ACCOUNTANTS

Aishwarya Nityananda
(Proprietrix)
Membership.No.228914
UDIN: 26228914GHAMPA4289

CHRISTEL HOUSE INDIA
CIN: U80301KA2000NPL031236
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2026

Amount in Thousands

Sl.No.	Particulars	Note No.	2025-26	2024-25
			Rs.	Rs.
A	**INCOME**			
	(i) Donations	13	3,74,213	3,30,720
	(ii) Interest income	14	1,505	2,247
	(iii) Other income	15	166	263
	Total Income		**3,75,884**	**3,33,230**
B	**EXPENSES**			
	(i) Employee benefit expenses	16	2,16,754	1,79,479
	(ii) Other School Operating Expenses	17	1,34,740	1,09,229
	(iii) Depreciation and amortisation expense	7	12,840	13,146
	Total Expenses		**3,64,334**	**3,01,854**
	Surplus before tax		**11,550**	**31,376**
	Surplus carried to Balance Sheet		**11,550**	**31,376**
	Earnings per share (Refer Note 20)			
	Notes on financial statements & significant accounting policies	**1 to 22**		

Note: "Surplus" means Excess of Income over Expenditure

Place: Bengaluru
Date : 29th June 2026

For and on behalf of the Board

Raju Shahani
Director
DIN: 01757568

Jaison C Mathew
Director
DIN: 01726314

Pramod Ramachandran
Company Secretary

CHRISTEL HOUSE INDIA

This is the Statement of Income & Expenditure referred to in my report of even dated
For N.Nityananda & Co.,
Chartered Accountants
Firm Regn No. 002479S

N. NITYANANDA & CO. BANGALORE CHARTERED ACCOUNTANTS

Aishwarya Nityananda
(Proprietrix)
Membership.No.228914
UDIN:26228914GHAMPA4289

CHRISTEL HOUSE INDIA
CIN: U80301KA2000NPL031236
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

Amount in Thousands

Particulars	2025-26		2024-25	
	Rs.	Rs.	Rs.	Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES				
NET SURPLUS BEFORE EXTRAORDINARY ITEMS		11,550		31,376
AS PER THE STATEMENT OF INCOME AND EXPENDITURE				
Adjustments for:				
Depreciation and amortisation expense	12,840		13,146	
Loss/(Profit) on write off of Property, Plant & Equipment	644		(82)	
Donation in Kind	-		(0.025)	
Interest income	(1,505)		(2,247)	
		11,979		10,817
Surplus before working capital changes		**23,529**		**42,193**
Adjustments for :				
(Increase) / Decrease in long term loans & advances		19		186
(Increase) / Decrease in non current bank balances		33,657		(17,988)
(Increase) / Decrease in short term loans & advances		359		(7)
(Increase) / Decrease in other current assets		874		(1,755)
(Increase) / Decrease in other non-current assets				(173)
Increase / (Decrease) in other current liabilities & trade payables		4,274		82
Increase / (Decrease) in short term provisions		1,130		870
Cash Flow from Operations		**63,842**		**23,408**
Less: Taxes Paid		-		-
Net Cash from Operating Activities		**63,842**		**23,408**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment and Capital Work-in-Progress	(62,707)		(20,453)	
Sale of Property, Plant & Equipment	-		220	
Interest income	1,505		2,247	
Net Cash from Investing Activities		**(61,202)**		**(17,986)**
C. CASH FLOW FROM FINANCING ACTIVITIES				
Net cash from financing activities		-		-
NET CHANGE IN CASH AND CASH EQUIVALENTS		**2,640**		**5,422**
CASH & CASH EQUIVALENTS (Opening balance)		**10,704**		**5,282**
CASH & CASH EQUIVALENTS (Closing balance)		**13,344**		**10,704**
		-		
Reconciliation				
Cash and cash equivalents as per the Balance sheet		**15,172**		**46,189**
Less: Fixed deposit having maturity more than 3 months		**(1,828)**		**(35,485)**
Total Cash and cash equivalents		**13,344**		**10,704**

Place: Bengaluru
Date : 29th June 2026

For and on behalf of the Board

Raju Shahani
Director
DIN: 01757568

Jaison C Mathew
Director
DIN: 01726314

Pramod Ramachandran
Company Secretary

CHRISTEL HOUSE INDIA

This is the Cash Flow Statement referred to in my report of even dated
For N.Nityananda & Co.,
Chartered Accountants.
Firm Regn No. 002479S

N. NITYANANDA & CO. BANGALORE CHARTERED ACCOUNTANTS

Aishwarya Nityananda
(Proprietrix)
Membership No. 228914
UDIN:26228914GHAMPA4289

CHENTHAMARAI VENKATACHALAM
PRACTISING COMPANY SECRETARY

Compliance Certificate for the year ended 31/03/2026

To,

Board of Directors,
Christel House India,
Bellahalli Road, (off Hennur Road),
Kannur Post,
Bangalore 562149.

I have examined the registers, records, books and papers of Christel House India (the company), a Not- for-profit company registered under Section 25 of the Companies Act 1956 (currently governed by section 8 of the Companies Act 2013) with CIN U80301KA2000NPL031236 as required to be maintained under the Companies Act 2013, and also the Memorandum and Articles of Association of the Company for the year ended 31st March 2026 (Financial Year). In my opinion, and to the best of my knowledge and according to the examinations carried out by me and the explanations furnished to me by the company, its officers and agents, I certify that in respect of the aforesaid financial year:

1. The company has kept and maintained all the registers as stated in Annexure 'A' to this certificate, as per the provisions of the Act and the rules made there-under and all the entries made therein have been duly recorded.

2. The Company has filed the forms and returns as stated in the Annexure B to this certificate, with the Registrar of Companies or other authorities prescribed under the Act.

3. The Company being a private limited company has the minimum prescribed paid-up capital and

(i) its maximum number of members during the said financial year was three.
(ii) It has not invited or accepted any deposits from Directors, shareholders or the public or any other entity.
(iii) It has not invited public to subscribe for its shares or debentures.

4. The Board of Directors of the Company met four times during the year in respect of which meetings proper notices were given and the proceedings were properly recorded and signed. No Circular resolutions were during the year. The Finance and Audit Committee met three times during the year and Governance Committee met four times during the year under review

F-1005 Jasmine Block, Brigade Gardenia, JP Nagar 7th Phase, Bengaluru 560078
Email: chentha@gmail.com Mobile: +91 99800 80635

5. The company did not close its register of members during the year.

6. The Annual General Meeting in respect of the financial year ending 31st March 2025 was held on 25th September 2025 after giving due notice to the members of the company and the resolutions passed there at were duly recorded in the Minutes Book maintained for the purpose.

7. No Extraordinary General meeting was held during the financial year.

8. The Company has maintained the Register of Directors and their disclosure of interest in other entities.

9. There were no instances transactions under section 188 (Related Party Transactions) during the financial year that required the approval of the shareholders of the company or Central Government. The related party transactions, being remuneration for Whole time Director and key managerial personnel have been duly placed and approved by the Board as transactions at arm's length and in the ordinary course of business.

10. The Company has not issued any duplicate share certificate during the year.

11. The Company has not allotted shares during the year.

12. There were no requests for Transfer of shares during the year.

13. The Company being a company registered under section 8 of the Act 2013 (formerly Section 25 of the Companies Act 1956) has not declared dividend during the financial year and during the preceding financial years and therefore the provisions of the Act relevant to the declaration and payment of dividend is not applicable to the company.

14. The Board of Directors is duly constituted. There were no fresh appointments or resignations/removal of Directors during the year, except reappointment of Wholetime Director.

15. The Company did not appoint a Managing Director during the year.

16. All directors have duly disclosed their interest in other companies, firms etc. as per the Act and the rules made there under.

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17. The Company has not appointed any sole selling agents during the financial year.

18. The Company was not required to obtain any approvals from the Central Government, Regional Director and or such other authorities prescribed under the various provisions of the Act during the financial year.

19. The Company has not bought back any shares during the year.

20. As the Company has not issued any preference shares during the financial year or in any of the preceding financial years, the provisions of the Act in respect of redemption of preference shares are not applicable to the company.

21. There were no transactions necessitating the company to keep in abeyance the rights to dividends, rights shares or bonus shares pending registration of transfer of shares, as there was no transfer of shares during the year and no dividend was declared.

22. The Company has not invited/accepted any deposits or unsecured loans falling within the purview of section 73 and 74 of the Companies Act 2013 and the rules framed there under.

23. There were no instances or events specified in section 180 of the Act for the Board to comply with (Restrictions on the powers of the board) of the Act.

24. There were no instances requiring compliance of provisions of section 186 of the Act (Inter corporate Loans/ Deposits).

25. The Company, as required by the Companies Act 2013, has obtained the International Security Identification Number (ISIN) number from National Securities Depository Limited (NSDL)

26. The Company has not given loans to any director or other parties listed in section 185 of the Act.

27. The Company has not altered the Memorandum of Association of the company during the year.

28. The Company has not altered its Articles of Association during the year and complied with the applicable provisions.

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Email: chentha@gmail.com Mobile: +91 99800 80635

CHENTHAMARAI VENKATACHALAM
PRACTISING COMPANY SECRETARY

29. There was no prosecution initiated against or show cause notice received by the company and no fines or penalties or other punishment was imposed on the company during the financial year, for offences under the Act.

30. The Company has not received any money from its employees as deposit during the financial year.

31. The Company has deposited, both employer's and employees' contribution to the Provident Fund, with the prescribed authorities.

CHENTHAMARAI VENKATACHALAM
Digitally signed by CHENTHAMARAI VENKATACHALAM
Date: 2026.06.29 14:18:47 +05'30'

Chenthamarai Venkatachalam

C.S.P 2822

Date:29th June 2026

UDIN: F004928H000703791

Annexure: A: Statutory Registers maintained by the Company

1. Register of Members u/s 88
2. Register of share transfers
3. Register of Directors u/s 170
4. Register of Directors share holdings u/s 170
5. Register of contracts in which directors are interested u/s 189
6. Minutes of meetings of Board of Directors and General Meetings
7. Books of Accounts u/s 128
8. Register of SBO

There were no transactions requiring maintenance of the following registers

1. Register of Investments
2. Register of Deposits.
3. Register of Securities bought back.
4. Index to the Register of Members.

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5. Register of Debenture holders and Index to the register of Debenture holders.
6. Foreign register of members and debenture holders.
7. Register of Loans and given or security.
8. Register of destruction of records / documents.
9. Register of Charges. (nil charges)
10. Register of renewed /duplicate share certificates.

Annexure B: Returns filed with Ministry of Corporate Affairs:

Sl no	Form Number	Purpose	Challan number
1	Form AOC -4 (XBRL)	Filing of Financial Statements for Year ended 31st March 2025	AB8405990
2	Form MGT – 7	Filing of Annual Return 31st March 2025	AB9306810
3	Form MGT 14	Reporting of resolutions passed at AGM held on 31st March 2025	AB8452321
4.	Form MGT 14	Reappointment of Wholetime Director	AC3090098
5.	PAS-6 (April 2025 - Sept 2025)	Reconciliation of Share capital	AB9099773
6	PAS 6 (Oct 2025 to March 2026	Reconciliation of Share capital	AC3581417

CHENTHAMARAI VENKATACHALAM Digitally signed by CHENTHAMARAI VENKATACHALAM Date: 2026.06.29 14:19:31 +05'30'

Chenthamarai Venkatachalam
Dated: 29th June 2026
CSP 2822