

BBK PARTNERSHIP

Chartered Accountants

**NOOLAHAM FOUNDATION
(COMPANY LIMITED BY GUARANTEE)
COLOMBO - 06.**

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2026.**

2nd Floor, No 188-192, Kandy Road, Vavuniya, Sri Lanka. Tel: 024 205 2400

Email: audit@bbkca.com

Offices also at: Level 28, West Tower, World Trade Center, Colombo 01, Tel: 011 232 3443
No.149/2, K.K.S Road, Jaffna, Tel: 021 221 6944

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE).

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Noolaham Foundation (Company Limited by Guarantee), which comprise the statement of financial position as at March 31, 2026, and the statement of comprehensive income, statement of changes in equity and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements of the company give a true and fair view of the financial position of the Company as at March 31, 2026 and of its financial performance and its cash flow for the year then ended in accordance with Sri Lanka Accounting Standards for Small and Medium - Sized Entities (SLFRS for SMES).

Basis for Opinion

We conducted our audit in accordance with Sri Lanka Auditing Standards (SLAuSs). 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 Group in accordance with the Code of Ethics issued by CA Sri Lanka (Code of Ethics) and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with Sri Lanka Accounting Standard for Small and Medium Sized Entities (SLFRS for SMEs), and for such internal control as management determines is necessary to enable the preparation of financial statements that 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.

Those charged with governance are 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 not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards 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 Sri Lanka Auditing Standards, we exercise professional judgement and maintain professional skepticism 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 override of internal control.
- Obtain an understanding of internal control 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 of the effectiveness of the Company's internal control.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by management.
- Conclude an appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether any 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.

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.

Report on Other Legal and Regulatory Requirements

As required by section 163 (2) of the Companies Act No. 07 of 2007, we have obtained all the information and explanations that were required for the audit and, as far as appears from our examination, proper accounting records have been kept by the Company.


CHARTERED ACCOUNTANTS.
BBK PARTNERSHIP.
COLOMBO.
11th AUGUST 2026.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

No.07, 57th Lane, Colombo - 06

STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH, 2026.

	Note	31.03.2026 Rs.	31.03.2025 Rs.
ASSETS			
Non Current Assets			
Property, Plant and Equipment	4	863,268.96	1,517,289.26
Total Non Current Assets		863,268.96	1,517,289.26
Current Assets			
Cash and Cash Equivalents	5	9,074,045.06	11,950,775.86
Total Current Assets		9,074,045.06	11,950,775.86
Total Assets		9,937,314.02	13,468,065.12
FUNDS AND LIABILITIES			
Funds			
Accumulated Funds		1,043,556.84	792,056.77
Restricted Funds		8,636,349.19	11,652,104.46
Total Funds		9,679,906.03	12,444,161.23
Current Liabilities			
Accrued Expenses	6	205,000.00	285,000.00
Provision For Taxation	7	52,407.99	738,903.89
Total Current Liabilities		257,407.99	1,023,903.89
Total Funds and Liabilities		9,937,314.02	13,468,065.12

The Accounting Policies and Notes form an integral part of these financial statements.

The Financial Statements are in compliance with the requirements of the Companies Act No.07 of 2007.

J. Jai

Finance Officer

Board of Directors is responsible for the preparation and presentation of these Financial Statements.

Approved and Signed for and on behalf of the Committee of Management

R. Pathmanaban Iyer

Director



Gaseen

Director

NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST MARCH 2026.**

		31.03.2026	31.03.2025
	Note	Rs.	Rs.
Donation	8	14,444,070.35	13,005,093.35
Restricted Fund Income	9	17,742,286.19	15,849,195.70
Other Fund Income	10	591,014.47	1,741,082.46
Other Income	11	38,066.62	39,663.75
Total Income		32,815,437.63	30,635,035.26
Less: Expenditure			
Project Specific Expenses	12	(2,303,139.12)	(3,343,490.44)
Expenses Incurred From Restricted Funds	13	(17,742,286.19)	(15,849,195.70)
Administrative Expenses	14	(12,427,688.31)	(11,372,613.12)
Finance Cost	15	(31,750.00)	(28,800.00)
Total Expenditures		(32,504,863.62)	(30,594,099.26)
Surplus / (Deficit) of Income Before Tax		310,574.01	40,936.00
Less: Tax Expense	16	(59,073.94)	(93,516.23)
Surplus /(Deficit) of Income for the Year		251,500.07	(52,580.23)

The Accounting Policies and Notes form an integral part of these Financial Statements.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026.

	31.03.2026	31.03.2025
	Rs.	Rs.
Cash Flows from Operating Activities		
Profit (Loss) Before Tax	310,574.01	40,936.00
Adjustments		
Finance Income	(38,066.62)	(39,663.75)
Finance Expenses	31,750.00	28,800.00
Depreciation	997,320.30	1,473,763.16
Cash Flows Before Working Capital Adjustments	1,301,577.69	1,503,835.41
Changes in Operating Assets and Liabilities		
Decrease /(Increase) Advance receivable	-	-
Decrease /(Increase) Accrued and Other Receivable	-	-
(Decrease) / Increase Accrued and Other Payable	(80,000.00)	27,500.00
(Decrease) / Increase Other Creditors	-	-
Cash flow generated from Operations	1,221,577.69	1,531,335.41
Tax Paid	(745,569.84)	(1,468.46)
Net Cash Flow from Operating Activities	476,007.85	1,529,866.95
Cash Flows from Investing Activities		
Acquisition of Property, Plant and Equipment	(343,300.00)	(367,999.00)
Net Cash Flow from Investing Activities	(343,300.00)	(367,999.00)
Cash Flows from Financing Activities		
Finance Income	38,066.62	39,663.75
Finance Cost	(31,750.00)	(28,800.00)
Restricted Funds	(3,015,755.27)	1,396,421.84
Net Cash Flows from Financing Activities	(3,009,438.65)	1,407,285.59
Net Changes in Cash and Cash Equivalents During the Year	(2,876,730.80)	2,569,153.54
Cash and Cash Equivalents at Beginning of the Year	11,950,775.86	9,381,622.32
Cash and Cash Equivalents at End of the Year	9,074,045.06	11,950,775.86
Cash and Cash Equivalents at End of the Year		
Cash at Bank	9,004,045.06	11,898,275.86
Cash in Hand	70,000.00	52,500.00
	9,074,045.06	11,950,775.86

The Accounting Policies and Notes form an integral part of these Financial Statements



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 31ST MARCH, 2026.

Description	Accumulated fund	Restricted Funds						
		Endangered Archives Programme	Endangered Archives Programme-1551	Suvadi Project Fund	Digitalization Documents of Jaffna Public Library	Staff Career Development & Empowerment	Malayagam Archive	Documentation related to Indigenous people
Balance as at 01st April 2024	895,639.53	606,731.78	3,430,436.23	2,114,942.38	2,090,284.73	(1,012.50)	(41,776.29)	130,090.24
Fund received during the year	-	1,943,960.95	8,681,433.05	301,784.08	2,772,000.00	431,000.00	-	-
Funds Transferred to Revenue	-	(1,092,812.33)	(6,848,891.41)	-	(3,265,238.80)	(506,349.00)	(5,558.00)	(130,090.00)
Fund Transfer	(51,002.53)	-	-	-	-	-	47,334.29	-
Net income for the Year	(52,580.23)	-	-	-	-	-	-	-
Balance as at 31st March 2025	792,056.77	1,457,880.40	5,262,977.87	2,416,726.46	1,597,045.93	(76,361.50)	-	0.24
Balance as at 01st April 2025	792,056.77	1,457,880.40	5,262,977.87	2,416,726.46	1,597,045.93	(76,361.50)	-	0.24
Fund received during the year	-	-	-	198,650.20	1,412,000.00	726,276.14	-	-
Funds Transferred to Revenue	-	-	(5,742,278.73)	-	(3,134,212.34)	-	-	-
Fund Transfer	-	(1,457,880.40)	-	1,176,223.27	-	-	-	(0.24)
Net income for the Year	251,500.07	-	-	-	-	-	-	-
Balance as at 31st March 2026	1,043,556.84	-	(479,300.86)	3,791,599.93	(125,166.41)	649,914.64	-	0.00

The Accounting Policies and Notes form an integral part of these financial statements.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 31ST MARCH, 2026.

Restricted Funds								
Description	Kilinochchi District Regional Archive	Regional Documentation Trincomalee	Ariyaalai Phase-ii	Regional Documentation Ampara	History of Medicine Collection in Northern Sri Lanka	Documentation of Uthayan Library	Documentation of Human Rights	Documentation of Jaffna Hindu Ladies College
Balance as at 01st April 2024	(227,126.00)	(722,183.68)	87,000.00	597,475.81	859,428.70	807,327.84	473,060.85	-
Fund received during the year	-	923,404.26	-	-	-	-	50,000.00	1,600,000.00
Funds Transferred to Revenue	-	(459,962.96)	-	(547,141.18)	(731,414.10)	(810,996.08)	(518,749.40)	(888,315.92)
Fund Transfer	-	-	-	-	-	3,668.24	-	-
Net income for the Year	-	-	-	-	-	-	-	-
Balance as at 31st March 2025	(227,126.00)	(258,742.38)	87,000.00	50,334.63	128,014.60	0.00	4,311.45	711,684.08
Balance as at 01st April 2025	(227,126.00)	(258,742.38)	87,000.00	50,334.63	128,014.60	-	4,311.45	711,684.08
Fund received during the year	-	-	-	-	600,000.00	-	-	200,000.00
Funds Transferred to Revenue	-	-	-	(51,250.00)	(956,264.38)	-	-	(710,868.73)
Fund Transfer	227,126.00	258,742.38	-	915.37	-	-	(4,311.45)	(200,815.35)
Net income for the Year	-	-	-	-	-	-	-	-
Balance as at 31st March 2026	-	(0.00)	87,000.00	0.00	(228,249.78)	-	-	-

The Accounting Policies and Notes form an integral part of these financial statements



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 31ST MARCH, 2026.

Description	Restricted Funds							TOTAL
	Noolaham Cloud Storage Solution	Documentation of Economy and Administration During Wartimes Activities	Documenting Tamil Political Proposals and Legal Case Briefs in Sri Lanka	Documentation Folks songs of Eastern Sri Lanka	Next-generation AI-based ecosystem for Noolaham	Early Tamil Works of Sri Lanka Project	Open Education Resource Project	
Balance as at 01st April 2024	-	-	-	-	-	-	-	11,100,319.62
Fund received during the year	542,035.20	-	-	-	-	-	-	17,245,617.54
Funds Transferred to Revenue	(43,676.52)	-	-	-	-	-	-	(15,849,195.70)
Fund Transfer	-	-	-	-	-	-	-	0.00
Net income for the Year	-	-	-	-	-	-	-	(52,580.23)
Balance as at 31st March 2025	498,358.68	-	-	-	-	-	-	12,444,161.23
Balance as at 01st April 2025	498,358.68	-	-	-	-	-	-	12,444,161.23
Fund received during the year	540,725.00	1,896,747.98	1,150,000.00	1,284,320.00	2,386,603.10	1,000,000.00	3,331,208.50	14,726,530.92
Funds Transferred to Revenue	(947,092.28)	(320,647.62)	(1,150,000.42)	(310,899.25)	(2,186,603.10)	(878,932.81)	(1,353,236.53)	(17,742,286.19)
Fund Transfer	-	-	0.42	-	-	-	-	(0.00)
Net income for the Year	-	-	-	-	-	-	-	251,500.07
Balance as at 31st March 2026	91,991.40	1,576,100.36	0.00	973,420.75	200,000.00	121,067.19	1,977,971.97	9,679,906.03

The Accounting Policies and Notes form an integral part of these financial statements



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) – COLOMBO.

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

1. CORPORATE INFORMATION

1.1 Domicile and Legal Form

The Noolaham Foundation was incorporated as “Company Limited by Guarantee” on 11th May 2010 under the Companies Act No. 07 of 2007 and domiciled in Sri Lanka. The registered and the principal office of the Company is located at No.07, 57th Lane, Colombo 06.

1.2 Principal Activities and Nature of Operations

The Objectives for which the Foundation was established are,

- To engage in activities relating to digital library services.
- To support digital preservation projects by providing financial assistance
- To promote advices on digital and archiving technology and preservation
- To create virtual digital libraries by indexing other websites.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

These financial statements have been prepared under the historical cost convention in accordance with the Sri Lanka Accounting Standards for Small and medium sized entities (SLFRS for SMEs)

The preparation of financial statements under SLFRS for SMEs requires the use of certain critical accounting estimates. It also requires management to exercise its judgments in the process of applying the group's accounting policies. Areas involving a higher degree of Judgments or complexity, or areas where assumptions and estimations arc significant to the financial statements arc disclosed in note 2.6.

2.1.1 Foreign Currency Translation

Transactions in foreign currencies arc translated to Sri Lankan Rupees at the exchange rate prevailing at the dates of the transactions. Since all fund movements takes place via the bank accounts, the spot rates are used by the banks in recording the fund movements and hence, the same rates are considered and accounted for the amounts appearing in the bank statements.

Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to Sri Lankan Rupees at the closing rate of exchange prevailing at that date.

2.2 ASSETS AND BASIS OF THEIR VALUATION

2.2.1 Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of purchase and any amounts which are necessary to bring the asset to their working condition and location less accumulated depreciation and an impairment losses. The cost of an item of Property, Plant and Equipment comprise its purchase price and any directly attributable cost of bringing the asset to working condition and location for intended use.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) – COLOMBO.

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

The cost of self-constructed assets includes the costs of materials, direct labor and any other costs directly attributable to bring the asset to working condition of its intended use. This also includes costs of dismantling and removing the items and restoring the site on which they are located.

Subsequent expenditure is capitalized only when it is possible that the future economic benefits embodied with the expenditure will flow to the company and its cost can be measured reliably. All other ongoing repairs and maintenance are expensed as included.

Depreciation

Depreciation will be calculated by using the straight-line method on the cost of all Property, Plant and Equipment in order to write off such amounts over the estimated useful economic life of such assets.

The estimated useful life of asset is as follows:

Asset Category	Depreciation Rate	Economic Useful Life
Office Equipment	12.5%	8 Years
Furniture and Fittings	20.0%	5 Years
Computer	33.3%	3 Years

2.3 Basic Financial Instruments

Financial assets and financial liabilities are recognized when the company becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are measured initially at the transaction price (including transaction costs except in the initial measurement of financial assets and liabilities that are measured at fair value through profit or loss).

Financial assets are derecognized when the contractual rights to the cash flows from the financial assets have expired or settled and the company has transferred substantially all risks and rewards of ownership of the financial assets to another party. The company derecognizes a financial liability when the obligation specified in the contract is discharged, is cancelled or expires.

At the end of each reporting period financial instruments are measured at amortized cost using the effective interest method.

At the end of each reporting period, the company assess whether there are any objective evidence of impairment of any financial assets that are measured at cost or amortized cost. If there is an objective evidence of impairment, the impairment loss is recognized in profit or loss immediately.

2.3.1 Cash and Cash Equivalent

Cash and cash equivalents include cash in hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) – COLOMBO.

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

2.4 LIABILITIES AND PROVISIONS

2.4.1 General

All known liabilities have been provided for in preparing the Financial Statements contingent events and their financial impact if any, are disclosed in notes to the financial Statements.

2.4.2 Funds

The funds that are restricted are recognized at their fair value. When such funds relate to an expense item, it is recognized as income over the period necessary to match it, so the costs which it is intended to compensate for on a systematic basis. Funds that are related to assets are deferred in the Balance Sheet and credited to the Income Expenditure account at the end of the project.

2.5 RECEIPTS / EXPENSES RECOGNITION

2.5.1 Receipts

Receipts are recognized on systematic and rational basis over the period necessary to match them with the related cost.

2.5.2 Expenditure

All Expenses are recognized as and when such expenses are incurred.

2.6 SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

2.6.1 Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below:

Useful Life Time of Depreciable Assets.

The Company reviews its estimate of the useful life time of depreciable assets at each reporting date, based on the expected economic utility of the assets.

2.7 PROVISIONS

A Provision is recognized in the statement of financial position when Noolaham Foundation (Company Limited by Guarantee) has a legal or constructive obligation, and the obligation can be measured reliably. For certain operational claims reported as provisions, it is not practical to disclose detailed information on their corresponding nature and uncertainties. If the effect is material, provisions are determined by discounting the expected future cash flow so as to reflect current market assessments of the time value of money and, where appropriate, the risks specific to the liability.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) – COLOMBO.

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

2.8 ACCOUNTING FOR THE RECEIPT AND UTILIZATION OF FUNDS/ RESERVES

Reserves/Funds are classified as either unrestricted or restricted reserves/Funds.

Unrestricted Reserves/Funds

Unrestricted funds are those that are available for use by Noolaham Foundation (Company Limited by Guarantee) at the discretion of the board, in furtherance of the general objectives of Noolaham Foundation (Company Limited by Guarantee) and which are not designated for any specific purpose. Surplus funds are transferred from restricted funds in terms of the relevant Donor Agreements or with the subsequent approval of the Donor. Contributions received from the general public are recognized in the Statement of Comprehensive Income on a cash basis

Restricted Reserves/Funds

Where grants are received for use in an identified project or activity, such funds are held in a restricted fund account and transferred to the Statement of Comprehensive Income to match with expenses incurred in respect of that identified project. Unutilized funds are held in their respective fund accounts and included under accumulated fund in the statement of financial position until such time as they are required.

Funds collected through a fund raising activity for any specific or defined purpose are also included under this category.

The activities for which these restricted funds may and are being used identified in the notes to the financial statements.

Investment Income and Other Gains realized from funds available under each of the above categories are allocated to the appropriate funds, unless the relevant agreement or minute provides otherwise.

2.9 TAXATION

Income Tax has been computed in accordance with Inland Revenue Act No.24 of 2017 (as amended)

2.10 EVENTS AFTER THE REPORTING PERIOD

All material and important events occurred after the reporting date have been considered and where appropriate adjustments to or disclosures have been made to the respective notes to the accounts.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE) – COLOMBO.

ACCOUNTING POLICIES AND EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

2.11 INCOME RECOGNITION

Contributions/Income Sources

Income realized from restricted funds is recognized in the Statements of Comprehensive Income only when there is certainty that all of the conditions for receipt of the funds have been complied with and the relevant expenditure that it is expected to compensate has been incurred and charged to the Statement of Comprehensive Income. Unutilized funds are carried forward as such in the Statement of Financial position.

All other income is recognized when Noolaham Foundation (Company Limited by Guarantee) is legally entitled to the use of such funds and the amount can be quantified. This would include income receivable through fund raising activities and donations.

3. BOARD OF DIRECTOR'S RESPONSIBILITY ON STATEMENT

The Board of Directors is taken the responsibility for the preparation and presentation of these financial statements.



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026.

4 PROPERTY, PLANT AND EQUIPMENTS

Cost					
Description	NOTES	Balance as at 01st April 2025	Addition during the year	Disposal during the year	Balance as at 31st March 2026
Computers		6,465,652.00	-	-	6,465,652.00
Office Equipment	A	782,470.00	343,300.00	-	1,125,770.00
Furniture and Fittings		1,060,320.00	-	-	1,060,320.00
Total		8,308,442.00	343,300.00	-	8,651,742.00
Accumulated Depreciation					
Description	Rates	Balance as at 01st April 2025	Charge for the year	Disposal during the year	Balance as at 31st March 2026
Computers	33.3%	5,600,398.74	739,211.05	-	6,339,609.79
Office Equipment	12.5%	423,626.25	122,381.25	-	546,007.50
Furniture and Fittings	20%	767,127.75	135,728.00	-	902,855.75
Total		6,791,152.74	997,320.30	-	7,788,473.04
Carrying Amount		1,517,289.26			863,268.96



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026.

	31.03.2026	31.03.2025
	Rs.	Rs.
5 CASH & CASH EQUIVALENTS		
Commercial Bank PLC		
C/A No - 1100063121	8,104,662.95	11,007,291.53
S/A No - 8100079826	187,901.00	182,117.86
S/A No - 8157009116	209,602.25	208,629.46
Hatton National Bank		
S/A No -16020947265	501,878.86	500,237.01
Cash in Hand		
Petty Cash-Jaffna	50,000.00	37,500.00
Petty Cash-Batticaloa	20,000.00	15,000.00
	9,074,045.06	11,950,775.86
6 ACCRUED EXPENSES		
Audit Fee	55,000.00	210,000.00
QB Subscription	150,000.00	75,000.00
	205,000.00	285,000.00
7 PROVISION FOR TAXATION		
Balance as at 01st April 2025	738,903.89	646,856.12
Provision for the year	59,073.94	93,516.23
Less: Tax Paid	(743,711.00)	-
Less: Advance Income Tax	(1,858.84)	1,468.46
Balance as at 31st March 2026	52,407.99	738,903.89



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

		31.03.2026	31.03.2025
		Rs.	Rs.
8 DONATION			
<i>Name of the Donor</i>	<i>Donor ID</i>		
Piratheepan Paramananthan	D0008	75,773.64	90,553.19
Bavaharan Vanniyasingham	D0017	201,614.35	169,975.66
Kopinath Thillainathan & Sinduja Kopinath	D0023	120,000.00	226,560.00
Mathimaran Muththulingam (Elanko M)	D0027	-	25,580.90
Shaseevan Ganeshananthan	D0029	48,387.41	54,713.21
Ganeshwara Vela	D0030	30,309.46	29,787.23
Ramanitharan Kandiah	D0043	137,278.71	94,759.14
Pirathapan Yogeswaran	D0055	-	14,893.62
Varatharaj Sathiyamoorthy	D0056	30,612.55	30,085.11
Ramachandran Govardhanan	D0058	71,587.81	47,379.57
Arulmozhi Kandiah	D0060	303,094.59	297,872.34
Karunakaran Ratnam	D0066	299,230.34	-
Chandravathana Selvakumaran	D0077	22,202.67	35,155.92
Srinivasan Prashanth	D0082	47,917.69	23,689.78
Aparajithan Sivanathan	D0089	40,322.84	45,594.34
Niranjanan Somadevan	D0095	7,577.36	7,446.81
Seevaratnam Mugundan	D0099	-	100,000.00
Theedchanamoorthy Puvanendran	D0106	23,360.60	34,437.46
Bharathimohan Kandasamy	D0108	-	50,031.12
Gunaranjan Gnappagasam	D0109	30,309.46	14,893.62
Krishnamenon Nadarajah	D0111	7,577.36	-
Pratheepan Kandiah	D0113	15,154.72	14,893.62
Raveendra Maheswaran	D0114	15,154.72	14,893.62
Sathiskumar Sittampalam	D0116	30,309.46	29,787.23
Shenthan Thevachandran	D0117	30,309.46	14,893.62
Sivathasan Arulampalam	D0119	30,309.46	44,680.85
Srikanthan Nadarajah	D0120	30,309.46	-
Srirajan S.	D0121	15,154.72	-
Uthayakumar Sandirasegaram	D0122	15,154.72	14,893.62
Mahalingam Vinothan	D0129	-	51,161.80
Thillakan Sabanayagam	D0139	31,200.00	14,100.00
Ganeshan Jeganthan	D0141	-	1,896.25
Yoganathan Ananthan	D0147	93,532.86	114,975.92
Ushanth Shanmuganathan	D0161	46,000.00	50,720.00
Yalini Jothilingam	D0163	25,602.73	-
Sabeshkumar Kumaraswamy	D0166	40,322.84	45,594.34
Vajeevan Ganeshananthan	D0176	20,161.41	22,797.17
Poopalapillai Vivekanantha	D0185	30,560.00	-
Franklin Marshal Kirubairaj	D0212	-	50,000.00
Akilan Poobalasingam	D0230	46,250.00	50,000.00
Anojan Gunaratnam	D0231	97,500.00	-
Disan Lorans	D0234	46,250.00	-
Sanjayan Selvamanickam	D0239	52,845.45	65,987.84
Nivetha Uthayarajan	D0246	40,262.97	-
Kaviraj Sanmuganathan	D0251	32,147.97	45,375.22
Balance c/f		2,281,649.79	2,040,060.12



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

		31.03.2026	31.03.2025
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		2,281,649.79	2,040,060.12
Suresh Subramaniam	D0253	80,645.76	83,603.69
Saatviga Sudhahar	D0261	38,256.34	45,594.34
Param Soma Easan	D0262	40,322.84	45,594.34
Sarvananthan Subramaniam	D0267	20,000.00	-
Mahendran Masilamani	D0272	72,593.16	83,603.70
Prasanthi Sutharshan	D0273	26,422.84	32,114.99
Thangavel Kanapathippillai	D0275	26,422.84	32,114.99
Sarvendra Tharmalingam	D0277	26,422.84	32,114.99
Sivarathan Vairavanathan	D0283	80,645.76	91,188.70
Seetharama Iyer Kiritharan	D0285	120,968.58	101,985.38
Murugiah Velalagan	D0291	26,422.84	32,114.99
Vinayagar Thevarajah	D0294	9,092.83	10,425.53
Thanabalasingam Sathees	D0295	15,154.72	14,893.62
Raveendran Balasingam	D0296	30,309.46	29,787.23
Sujanathan Vinasithamby	D0298	15,154.72	14,893.62
Arullendran Mahendran	D0301	30,309.46	29,787.23
Aravinthan Kailas	D0302	30,309.46	-
Pirabakaran Nesarasa	D0306	-	57,600.00
Sanjey Karunanathan	D0314	9,915.08	48,403.08
Suguna Sabesan	D0337	32,208.03	45,470.40
SACHI (Swaminathan R.)	D0338	36,356.81	49,415.79
Raja Mahendran	D0356	52,509.98	24,096.39
Natkunan Ganapathipillai	D0366	36,356.81	49,415.79
Adchaya Foundation	D0377	54,264.38	68,205.60
Francis Soosai	D0396	46,250.00	50,000.00
Burusothman Ahiladas	D0400	46,015.88	-
Jude Prakash	D0404	46,000.00	50,720.00
Sivani Pathmarajah	D0407	239,588.45	109,617.76
Nilakshan Swarnarajah	D0413	24,000.00	24,000.00
Bawder A. (B.A. Kader)	D0427	40,322.84	45,259.23
Ambi Thurai	D0431	60,618.91	59,574.47
AS Kantharaja	D0433	12,191.40	-
AS Kantharaja	D0443	50,000.00	10,000.00
John Kesius Suthan	D0446	90,843.71	-
Balasooriyan Balasingam	D0452	30,350.74	41,031.27
Ratneswaran, S.	D0457	60,484.30	68,391.52
Sellathamby Sriskandarajah	D0458	40,322.84	45,594.34
Mathavy Shivalaelan	D0459	80,645.76	83,603.69
Joseph John Cansius Loroy	D0460	72,713.69	83,218.18
Kanaga Sugumar	D0461	140,657.29	169,975.66
Thambiah Nanthakumar	D0462	40,000.00	-
Manickam Sathiamoorthy	D0468	20,161.41	41,831.88
Venthanar Ilansei	D0474	40,322.84	45,594.34
K.Vignesvarathan	D0483	56,387.38	67,949.46
Rasiah Shan	D0484	40,322.84	45,259.23
Balance c/f		4,470,915.60	4,104,105.54



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

		31.03.2026	31.03.2025
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		4,470,915.60	4,104,105.54
Prof. R. S. Sugirtharajah	D0485	5,000.00	-
Muttiah Nithiyananthan	D0486	40,322.85	45,594.33
Sathapalan Kanasalingam	D0498	20,161.41	22,797.17
Punitha Letchmunnan	D0499	-	3,792.50
AVIM Consultancy Limited	D0500	20,161.41	22,797.17
Elayathambi Thayanantha	D0501	12,096.84	13,678.29
Anantha, S.	D0512	20,161.41	22,797.17
Krishnarajah, K. (K.K.Rajah)	D0519	40,322.84	45,259.23
Shanmugasarma Vidhyashankar	D0521	36,176.22	49,149.50
Janani Kirubaharan	D0522	40,322.84	45,594.34
Suppiramaniam Pillai	D0527	20,000.00	-
Sumathi Janakan	D0529	40,322.84	45,594.34
Amirthalingam Wimalathan	D0532	80,645.75	83,603.70
Jeyakumar, K. T.	D0536	58,476.03	67,888.85
Kathiripillai Jegatheeswaran	D0540	40,322.84	45,594.33
Sutharsh, B&J.	D0545	54,444.86	67,888.85
V.Jeevakumaran	D0548	40,000.00	-
Lakshan Chitrakumaran	D0546	-	11,609.48
Parameswaran Ariram	D0554	-	14,893.62
Sivanesan Ponniah	D0555	30,309.46	44,680.85
Aingkan, K.	D0557	-	353,246.79
Saravanan Kanagaratnam	D0560	46,015.88	-
Kanesalingam Thusyanthan	D0564	46,015.87	-
Nesarajah Saddanathapillai	D0566	15,154.72	-
Sivarajan Balakumaran	D0568	33,599.65	-
Jegaseelan Varalakson	D0569	33,599.65	-
Jeganathan Thivatharan	D0570	46,015.88	-
Lingeswaran, S.	D0574	20,161.41	22,797.17
Jegendirabose, V.	D0575	72,713.69	75,633.19
Muraleetharan, T.	D0576	60,484.30	68,391.52
Rajeswari Balasubramaniam	D0577	44,351.10	45,594.33
Ponniah Papanathasivam	D0585	40,322.84	41,801.84
Sivanantharasa Panchadcharam	D0588	20,161.41	22,797.17
Ramasamy Ramalingam	D0589	40,322.84	45,594.33
Sithamparathas KAT	D0592	60,484.30	68,391.52
Shanmuganathan Rajaratnam	D0594	26,422.84	32,114.99
Balasingam Yogarajah	D0595	10,568.99	12,846.10
Joyel Jeevagan Athisayathan	D0597	14,065.71	22,797.17
Jeyanthan Rajendra	D0603	30,309.46	14,893.62
Kuganenthira Nagamuthu	D0604	30,309.46	14,893.62
Narenthiran Nadesan	D0605	35,381.40	-
Sivathan Kathiravetpillai	D0612	30,309.46	14,893.62
Sutharsan Thiyagarajah	D0613	30,309.46	14,893.62
Nalayani Indran	D0618	80,645.76	67,990.27
Harishanth Thiraviyanathan	D0628	16,799.83	-
Balance c/f		5,954,689.11	5,696,890.13



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

		31.03.2026	31.03.2025
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		5,954,689.11	5,696,890.13
Kandiah Sivakumar	D0632	-	38,214.92
Balakrishnan Kandasamy	D0646	15,154.72	14,893.62
Thiviyaraj Theivendrarajah	D0674	14,256.13	-
Poonkothai Srirajan	D0699	20,161.41	22,797.17
Ketheesvaran Navaratnam	D0712	13,211.42	16,057.47
Thangavel Rahunanthanan	D0716	43,231.70	43,089.15
Mathanraj Thiruchchelvam	D0724	-	48,000.00
Kathiravelu Puvinathan	D0731	40,000.00	-
Iyathurai Jeevanthakumari	D0732	20,000.00	-
Marythiresrani Arulanandam	D0733	8,064.54	9,118.86
Annogen Balakrishnan	D0734	40,322.84	45,259.23
Kokularuban Ongaranathan	D0735	-	3,608.26
Charles Jeyamohan	D0741	120,847.75	138,751.25
Ajanthan Amirthalinam	D0742	20,161.41	15,099.45
Jayasealan Navaratnam	D0743	40,322.84	45,594.34
Kuruparan Nadarajah	D0748	20,161.41	22,797.17
Easwaran Ponnampalam	D0749	40,322.84	45,594.34
Sivathasan Sivakolunthu	D0750	40,322.84	41,801.84
Vijayapalan Jeyanthi	D0751	40,322.84	45,594.34
Suthersan, T.	D0752	40,322.84	45,259.23
Kuhachandran Kathiravelpillai	D0754	24,177.95	21,097.45
Vasanthy Manoharan	D0764	40,322.84	45,594.34
Chandra Ravindran	D0765	36,176.22	45,470.40
Mary Saroja Sritharan	D0766	40,322.84	45,259.23
Jeyakumar Sundarampillai	D0769	26,422.84	21,364.07
Kadasamy Naranderan	D0770	13,211.42	14,779.76
Piriyatharshini Tennekoon	D0771	13,211.42	16,057.47
Vikneswary Sivanandam	D0773	11,719.58	16,057.47
Thayanithi Thillainathan	D0774	26,422.84	32,114.99
Sabrina Jeyaseelan	D0779	-	15,511.44
Umavannan Sarvananthan	D0781	54,264.38	68,205.60
Ashok Arunakiri	D0783	20,161.41	22,797.17
Sivaram Selvanayagam	D0784	-	176,597.02
Nirojan Thanaratnasabapathy	D0785	14,060.84	15,188.06
Madura Rasaratnam	D0787	36,356.80	49,415.79
Visahan Subramaniam	D0790	40,322.84	45,594.34
SenthurKumaran Ketheeswarathan	D0793	47,917.69	23,689.78
Jegan Ganeshananthan	D0794	47,917.69	23,689.78
Logendran Kannuthurai	D0795	47,917.69	23,689.78
Sumithiran Rasathurai	D0796	47,917.69	-
Priyatharshan Pathmanathan	D0797	11,793.81	23,689.78
Walter Arulgnanam	D0798	47,917.69	23,689.78
Sutharshan Pathmanathan	D0799	41,855.80	23,689.78
Thanusiyan Nadarajapillai	D0800	47,917.69	23,689.78
Balance c/f		7,270,186.61	7,155,353.83



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

		31.03.2026	31.03.2025
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		7,270,186.61	7,155,353.83
Canagasabapathy Nallainathan	D0801	47,917.69	23,689.78
Kumar Nagarajan	D0802	47,917.69	23,689.78
Stephen Vidhyani Sivalingam	D0806	71,876.53	35,534.67
Arooran Thiagarajah	D0810	95,835.38	47,379.57
Sivanthy Puveendran	D0813	40,322.84	45,594.34
Kumaran Panchalinam	D0814	14,065.71	22,797.17
Nimalathasan Sivakolunthu	D0815	38,314.57	49,051.73
Tharshan Tharmathurai	D0816	-	3,679.10
Pathmavathy Masilamany	D0820	36,356.80	49,415.80
Jay Ganesh	D0822	36,356.80	49,415.80
Mario Arulthas	D0825	40,322.84	45,594.34
Karunakaran Thambapillai	D0828	36,356.80	52,232.92
Jesuratnam Ponnuthurai	D0829	22,175.54	22,797.17
Charles Sebastiampillai	D0831	26,422.84	27,500.73
Kavitha Laxmi	D0834	-	13,064.05
Kennedy Bastian Bastiampillai	D0835	52,845.66	64,229.97
Nadarajah Gunapalan	D0837	26,422.84	32,114.99
Prasanna Patkunam	D0839	13,211.42	16,057.47
Sanmugam Sivashankar	D0843	13,211.42	16,057.47
Prashath Ganthiyalagan	D0844	40,322.84	14,741.42
Sivanesan Shanthakumar	D0846	13,211.42	16,057.47
Suresh Sivarajah	D0847	14,639.60	13,329.86
Virupatchi Nitheymantha Sarma	D0850	26,422.84	32,114.99
Yazhini Nathan	D0851	13,211.42	16,057.47
Shapna Kumar	D0853	33,361.25	52,501.25
Yogaratnam Jegatheesh	D0856	-	4,016.06
Muraleetharan Murugiah	D0858	92,886.93	47,379.57
Peter Manuelpillai	D0859	44,886.75	23,689.78
Theivigan Panchalingam	D0860	46,000.00	50,480.00
Piratheepan Jega Thusyanthy	D0863	12,000.00	50,720.00
Aravinthan Thirugnanasambanthar	D0877	-	37,600.00
Sakthivel Sathiyamoorthy	D0880	-	29,920.00
Arunothayan Ambalavanar	D0881	-	60,000.00
Kokulan Thillainathan	D0882	100,000.00	-
SK Vickneaswaran	D0889	47,077.72	62,699.23
Ramanan Santhirasegaramoorthy	D0890	-	35,192.99
Balasubramaniam Sivakadacham	D0891	20,000.00	41,630.97
Jonathan Thayaparan	D0892	14,795.81	25,240.20
Bharath Arunachalam	D0894	-	51,161.80
Ravishanker Subramaniam	D0895	-	24,096.39
Suthanthira Ravindran	D0899	21,119.32	25,635.55
Suchitra Jeganathan	D0900	-	25,635.55
Nagalingam Rajendrakumar	D0901	-	25,934.73
Suganya Ramachandra	D0904	-	50,031.12
Balance c/f		8,470,055.88	8,611,117.08



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

		31.03.2026	31.03.2025
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		8,470,055.88	8,611,117.08
Giritharan Navaratnam	D0905	25,657.97	37,994.14
Sayanthan Umapathy	D0921	-	26,846.57
Thanushan Kanagarajah	D0923	-	26,846.57
Muralidaran Nadarajah	D0929	-	24,096.39
Panchalingam Kumanan	D0933	28,200.00	-
Sutharshan Kunaraj	D0938	-	13,655.17
Archchayan Manoharan	D0939	11,880.11	27,310.35
Gowmaaran ,S.	D0945	14,256.13	13,655.17
Tharangan S	D0953	14,256.13	13,655.17
Nirojan	D0955	5,000.00	-
Nivetha Sivarajah	D0970	6,600.00	-
Pushpanathan Krishnapillai	D0979	28,244.36	64,103.10
T. Raguvaran	D0983	21,000.00	-
Vinayakavaseeharan Vipulan	D0985	36,340.21	-
Ladchumanan Lavan	D0986	36,340.21	-
Thiruchelvan Kananeesan	D0995	24,226.80	-
Rooban Sivarajah	D1017	7,459.19	13,051.26
Rajadurai Radhakrishnan	D1019	-	2,555.41
Easswarakumar Theivendrampillai	D1025	50,000.00	88,400.00
Seevaratnam Vakeesan	D1037	24,169.54	-
Gunarathenam Gopiramanan	D1043	23,005.90	8,580.61
Kuruparan Manikkavasakar	D1044	48,000.00	48,000.00
Mangaleswary Subash	D1056	-	7,585.00
Mayutan Kanthasamy	D1057	12,315.27	32,097.99
Maithili Thayanithy	D1067	26,669.51	-
Anushya Karthigesu	D1073	-	10,040.16
Kamalavathy Senthivasan	D1074	25,602.73	-
Tharmeswara Tharmalingam	D1080	-	28,800.00
Sharmila Thillainathan	D1102	308,000.00	94,000.00
Perinpanayagam Kanapathipillai	D1108	80,645.76	83,603.70
Kanthasamy Thanancheyan	D1110	-	19,034.11
Chandra Murali	D1113	25,204.78	23,677.98
Nagamany Nithiyananthan	D1114	40,322.84	45,259.23
Thanapriyan Tharmaraja	D1116	28,133.39	52,584.64
Mark Ariyanayagam	D1119	-	7,816.97
Shanthan Navaratnam	D1123	52,845.66	64,229.97
Visitharan praisoody	D1129	74,603.37	67,990.26
Arulmala Arumynayagam	D1130	3,966.04	7,642.92
Civagnanam Periyasamy	D1140	32,330.71	-
Vaheesan Selvarajah	D1144	69,889.63	25,635.55
Raguparan Manivannan	D1147	25,219.79	35,359.76
Kulothungan Jeganathan	D1155	25,391.45	25,635.55
Niraj Gunanathan	D1157	25,391.45	25,635.55
Vaithilingam Ganeshanathan	D1162	-	18,800.00
Perinpam Gopiharan	D1166	12,000.00	12,000.00
Balance c/f		9,743,224.81	9,707,296.33



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

		31.03.2026	31.03.2025
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		9,743,224.81	9,707,296.33
Ramesh Ponniah	D1169	-	47,355.96
Sinna Kirubananthan	D1175	40,322.84	45,594.34
Yogan Kannamuthu	D1181	22,246.43	36,926.74
Arasi Vickneaswaran	D1188	67,678.32	-
Manoharan Vaithianathan	D1189	-	25,635.55
Kirubaharan Gunaratnam	D1190	25,602.73	25,635.55
Thayanantham Subramaniam	D1191	3,549.50	-
Shanmugampillai Bharathidasan	D1192	23,352.48	31,694.01
Sinniah Sukumar	D1193	45,464.18	38,571.60
Thuraijah Alaheswaran	D1198	75,773.64	59,574.47
Arumugam Kanthupu	D1201	40,322.84	45,259.23
Sangarapillai Nadarajah Kularajah	D1207	20,130.46	-
Vasanthan Navaratnam	D1208	52,845.66	64,229.97
Nishan Canagarajah	D1211	40,322.84	45,594.34
Kajendran Vaithiyanathakurukkal	D1216	-	22,797.17
Shaun Ratnam	D1217	55,023.04	-
Nanthavarman Lingeswaran	D1218	15,000.00	-
Vickneswaran Jarsigan	D1226	23,760.22	-
Kalavally Sriharan	D1233	44,477.62	39,902.72
Thirumagal Kanaganayakam	D1235	-	20,080.32
Joseph Suthakaran	D1244	-	50,000.00
Pakirathan Kandasamy	D1246	40,322.84	14,812.26
Hajamugan .P	D1248	14,256.13	13,655.17
Sivaranjithan Arulthas	D1250	14,256.13	13,655.17
Thirukkumaran Thirugnanasambanthar	D1252	-	40,160.54
Sabesan Vathsala	D1254	25,968.00	-
Maithily Uthayasangar	D1255	-	25,934.73
Kandasamy Navukkarasu	D1261	40,322.84	45,594.34
Dushanth Theivendram	D1265	-	51,200.00
Yogarajah Thiyagarajah	D1266	64,920.00	21,362.96
Shakilaa Mandaleswaran	D1284	40,322.84	45,594.34
Jackmans	D1287	12,084.77	8,028.43
Ambalavanar Majuran	D1288	18,147.28	22,797.17
Thirunavukarasu Thiyagarajah	D1301	20,161.41	22,797.17
Pearly Saminathan	D1305	-	50,031.12
Kamalini Kathirgamathamby	D1309	44,740.00	12,000.00
Markandu Anputhas	D1310	-	20,080.32
James Prabakaran	D1312	48,379.36	45,594.34
Sudarshan Ratnam	D1313	-	38,069.44
Thayaparan Mahalingam	D1340	25,204.79	3,981.21
Premier Express	D1344	19,279.40	-
Tishaban Sribalasundaram	D1345	-	36,000.00
Premaranjini Kanagalingam	D1349	40,322.84	45,594.34
Ravi Ponnampalm	D1350	-	37,059.35
Manny Yogarajah	D1354	60,618.91	59,574.47
Balance c/f		10,868,405.14	10,979,725.17



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

		31.03.2026	31.03.2025
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		10,868,405.14	10,979,725.17
S R Sivasubramaniam	D1362	57,500.00	62,800.00
Aadhi. V	D1363	-	4,000.00
Logaraj Tharmalingam	D1373	12,695.72	-
Baheetharan Sabaratnam	D1374	-	16,551.54
Sivapiran Amirthalingam	D1378	-	16,551.54
Ethirveerasingham Victor Vimalakumar	D1379	-	16,551.54
Srishankar Kanagalingam	D1381	10,559.66	-
Amutheezan Sivagnanam	D1386	6,000.00	23,820.00
Sarvesan Thiraviam & Sutharsana Sarvesan	D1387	-	23,677.98
Villa Anandaram	D1390	-	24,096.39
Senthilnathan Kirsanth	D1394	11,880.11	-
Sivapragasam sayeesan	D1395	14,256.13	13,655.17
Thambirajah	D1400	40,322.84	45,594.33
Anujan Thurairajah	D1402	32,531.44	45,594.34
Mathy Ravi	D1403	25,602.73	25,757.82
Thambipillai Ponnambalam	D1404	25,602.73	25,757.82
Kasthury Nilaan	D1405	25,602.73	25,757.82
Karthyan Ravi	D1406	25,602.73	25,757.82
Sivanandan Mohan	D1412	47,917.69	23,689.78
Gow Naguleswaran	D1421	13,682.61	23,257.23
Ilango Rasamanikkam	D1427	-	22,755.00
Khogulan Natgunam	D1428	-	45,510.00
Hussainmiya Prof. Dr. B.A	D1429	50,000.00	-
Rajkumar Ahrabi	D1430	-	30,333.57
Anthonyimuthu Anton	D1434	-	12,967.34
Sithravell Nadheshalingam	D1435	-	30,000.00
Rudran Subramaniam	D1436	-	6,408.87
Arthi Iynkaran or Iynkaran Sumathy	D1437	-	2,136.29
Cyril Prac INC	D1438	-	21,630.97
Ezhabarathy kandasamy	D1439	-	50,053.56
Thavakularatnam Manniccan	D1441	40,000.00	-
Shanthini Arulanantham	D1442	-	200,000.00
Maanudam Foundation	D1443	432,173.84	429,215.57
Bala Palananthakumar	D1444	40,322.84	41,801.84
Karvanna Subhas	D1445	33,605.70	31,467.23
Pathmakaran Pathmanathan	D1447	-	22,921.81
Thambirajah Chandrakumar	D1448	-	25,957.17
Inpanayagam Elancheliyan	D1449	62,133.80	32,492.52
Perashanth	D1450	-	25,957.17
Pavinthan Sivakumar	D1451	23,760.22	27,310.35
Puvishan Naguleshwaran	D1452	14,256.13	34,137.93
Apple Computer Networks	D1453	-	23,000.00
Keeran	D1454	22,202.68	20,222.98
Bergen Tamilsk Avis- Tamilithal	D1456	-	16,551.54
Thinesh Edward Balasingam	D1457	-	26,846.57
Thambipillai Sivathanan	D1458	-	25,580.90
Balance c/f		11,936,617.47	12,627,855.47



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

		31.03.2026	31.03.2025
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		11,936,617.47	12,627,855.47
Thampiyah Sriskantharajah	D1460	24,520.00	10,150.00
Rajaratnam Sivanathan	D1461	-	50,000.00
Yogalingam kopikan	D1462	40,322.84	11,133.16
Thusajine Narandran	D1465	-	38,400.00
Sabapathy Gnparvathan	D1466	-	1,839.55
Thiruchselvam Sangarapillai	D1467	-	3,679.10
Balasundram Kanapathippillai	D1468	27,067.38	9,070.61
Dr.Anpalahan	D1469	-	48,000.00
Maithyly Sivapalan	D1470	-	63,177.00
Sivakaran Sivakadadcham	D1471	-	3,608.26
Yogarajah.Sriskantharajah	D1473	-	35,236.05
Sritharan Mahathevan	D1474	-	9,865.82
Dhevakumar Canthasamy	D1475	-	20,080.32
George Clinton Sinnappar	D1477	13,211.42	2,669.83
Vijayakumar Ponnuchamy	D1480	51,237.99	12,048.18
Michelle	D1481	21,335.61	-
Kirinitha Kanan	D1483	106,678.06	-
Sivaloginie	D1484	27,606.52	-
Gajen Santhirasegaren	D1486	10,579.77	-
Victor Balaratnam	D1487	10,579.77	-
Arooran Shanmugasamy	D1488	10,579.77	-
Nanthakumar Tharmapalan	D1489	115,000.00	9,400.00
Vaigunthan Markkandu	D1490	-	11,280.00
Tasha Manoranjan	D1491	105,019.96	-
Ramasamy Selvaraj	D1492	179,381.97	-
Arulampalam Jeevanathakumar	D1493	28,000.00	-
Siva	D1494	28,000.00	-
Santheepan Britan	D1495	36,356.97	-
S.Sivatharan	D1496	18,178.40	-
A Gunendran	D1497	8,052.39	-
Modastas Venicnas Vanujan	D1498	10,000.00	-
Machulachandran	D1499	40,000.00	37,600.00
Muththukumaran Thayanithy	D1500	75,000.00	-
Pragash Thambiratnam	D1502	9,000.00	-
Prabahar Elaganathan	D1504	25,391.45	-
Arvind Hebsur & Keshar Hebsur	D1505	100,732.00	-
Yasotharraa Sivakaran	D1506	25,343.19	-
Keethan Illaiyathampi	D1507	19,000.00	-
Suganthi Markandu	D1508	25,343.19	-
T.Nadanakumar	D1509	30,000.00	-
Jeeliyana Delan Charles	D1510	25,343.18	-
Shanthini Varathakaran	D1511	10,000.00	-
M.Rajethan	D1512	1,000.00	-
Nadarajah Selvarajah	D1513	-	-
M. Padmalingam	D1514	273,627.49	-
M.Ramanathan	D1515	15,000.00	-
Balance c/f		13,483,106.79	13,005,093.35



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

		31.03.2026	31.03.2025
		Rs.	Rs.
Name of the Donor	Donor ID		
Balance b/f		13,483,106.79	13,005,093.35
Murugesu Balamurali	D1516	49,759.35	-
Niroshan Selvarajah	D1517	14,256.13	-
Mariathan Gowrishankar	D1518	28,512.26	-
Kajaluxshan Shanmugaratnem	D1519	20,345.91	-
Suvetharan Sellaiya	D1520	14,256.13	-
Sivasubramaniam Sivaneevan	D1521	6,000.00	-
Arunagirinathan Chandilyan	D1522	25,763.04	-
Paranietharan Arunagirinathan	D1523	15,154.72	-
K .Manoranjan	D1524	151,547.29	-
Shankavi Suthanantharajah	D1526	2,000.00	-
Sarujan Thurkka	D1527	9,000.00	-
Ganesalingam Vasanthan	D1528	15,000.00	-
Kirisakeeshan Navaratnam	D1530	15,400.00	-
Sinthujan Kulasekaram	D1531	20,000.00	-
Sothinathan Thiriyambaga Sarma	D1532	15,000.00	-
Ajanth R Singherayor	D1538	113,000.00	-
Arudkumar Thedchanamoorthy	D1539	41,200.00	-
K. Mahendran	D1540	80,565.16	-
K. Nanthakumar	D1541	36,340.21	-
Abiram kumarasamy	D1542	29,072.17	-
Theivendran Gnanakkumaran	D1543	12,113.40	-
Yoganathan Rahunath	D1544	12,113.40	-
Satheeswaran Nadarasa	D1545	12,113.40	-
Yogarajah Vithushan	D1546	12,113.40	-
Gogulan Navaratnam	D1547	24,226.80	-
Jeyakaran Thavathurai Raja	D1548	46,015.88	-
Mayooran Krishnathasan	D1549	46,015.88	-
Ramesh Yohaa	D1551	33,599.65	-
Umasankar Paramsothy	D1552	11,199.89	-
Pragash Nadarajah	D1553	11,199.89	-
Manoj Nadarasa	D1554	4,479.95	-
Thirojan Jayabalasingham	D1555	33,599.65	-
		14,444,070.35	13,005,093.35



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

	31.03.2026	31.03.2025
	Rs.	Rs.
9 RESTRICTED FUND INCOME		
Endangered Archives Program Fund	-	1,092,812.33
Digitalization Documents of Jaffna Public Library Fund	3,134,212.34	3,265,238.80
Staff Career Development & Empowerment Fund	-	506,349.00
Malayagam Archive Fund	-	5,558.00
Documentation of Indigenous people Fund	-	130,090.00
Regional Documentation Trincomalee Fund	-	459,962.96
History of Medicine Collection in Northern Sri Lanka Fund	956,264.38	731,414.10
Documentation of Uthayan Library Fund	-	810,996.08
Endangered Archives Programme - 1551 Fund	5,742,278.73	6,848,891.41
Regional Documentation Ampara Fund	51,250.00	547,141.18
Documentation of Human Rights Fund	-	518,749.40
Documentation of Jaffna Hindu Ladies College Fund	710,868.73	888,315.92
Noolaham Cloud Storage Solution Fund	947,092.28	43,676.52
Documentation Folks songs of Eastern Sri Lanka Fund	310,899.25	-
Documenting Tamil Political Proposals and Legal Case Briefs in Sri Lanka Fund	1,150,000.42	-
Next-generation AI-based eco-system for Noolaham Fund	2,186,603.10	-
Documentation of Economic Development During the War Fund	320,647.62	-
Open Education Project Fund	1,353,236.53	-
Early Tamil Works of Sri Lanka Project Fund	878,932.81	-
	17,742,286.19	15,849,195.70
10 OTHER FUND INCOME		
Vasikasalai 2020	413,614.47	102,805.56
Open Education Resource	-	696,000.00
Visions Global - Internship	-	90,000.00
Documentation of Panchankam	-	193,683.74
Slave Registry	-	508,593.16
Documentation of Malay and Jawi Collection	-	100,000.00
Indian Project	-	50,000.00
Digitization of Thillainathan collection	177,400.00	-
	591,014.47	1,741,082.46
11 OTHER INCOME		
Interest Income	38,066.62	39,663.75



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.

		31.03.2026	31.03.2025
		Rs.	Rs.
12 PROJECT SPECIFIC EXPENSES	Notes		
Noolaham Digital Library Collection Development		-	117,493.18
Backup Maintenance		-	1,179,675.66
Equipment and Software Maintenance		-	16,069.79
Vaasahasalai Project Expenses	B	365,706.40	310,197.20
Open Education Project Expenses		-	573,814.65
Slave Registry Project Expenses		-	384,825.00
Documentation of Panchankam Project Expenses		-	511,914.76
Visions Global - Internship Project Expenses		-	90,000.00
Early Tamil Works of Sri Lanka Project Expenses		-	59,500.00
Documentation of Malay and Jawi Collection Project Expenses		-	100,000.20
Digitization of Thillainathan collection Project Expenses	C	179,221.70	-
Regional Documentation Batticalo Project Expense	D	350,845.80	-
Website Hosting Expense		1,407,365.22	-
		2,303,139.12	3,343,490.44
13 EXPENSES INCURRED FROM RESTRICTED FUNDS			
Endangered Archives Program Expenses		-	1,092,812.33
Digitalization Documents of Jaffna Public Library Expenses	E	3,134,212.34	3,265,238.80
Staff Career Development & Empowerment Project Expenses		-	506,349.00
Malayagam Archive Project Expenses		-	5,558.00
Documentation of Indegenous people Expenses		-	130,090.00
Regional Documentation Trincomalee Project Expenses		-	459,962.96
History of Medicine Collection in Northern Sri Lanka Expenses	F	956,264.38	731,414.10
Documentation of Uthayan Library Project Expenses		-	810,996.08
Endangered Archives Programme - 1551 Project Expenses	G	5,742,278.73	6,848,891.41
Regional Documentation Ampara Project Expenses	H	51,250.00	547,141.18
Documentation of Human Rights Project Expenses		-	518,749.40
Documentation of Jaffna Hindu Ladies College Project Expenses	I	710,868.73	888,315.92
Noolaham Cloud Storage Solution Project Expenses	J	947,092.28	43,676.52
Documentation Folks songs of Eastern Sri Lanka Project Expenses	K	310,899.25	-
Documenting Tamil Political Proposals and Legal Case Briefs in Sri Lanka Project Expenses	L	1,150,000.42	-
Next-generation AI-based eco-system for Noolaham Project Expenses	M	2,186,603.10	-
Documentation of Economic Development During the War Project Expenses	N	320,647.62	-
Open Education Project Expenses	O	1,353,236.53	-
Early Tamil Works of Sri Lanka Project Expenses	P	878,932.81	-
		17,742,286.19	15,849,195.70



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026.**

	31.03.2026	31.03.2025
	Rs.	Rs.
14 ADMINISTRATIVE EXPENSES		
Staff Salary	6,728,120.09	6,628,385.67
Employees' Provident Fund	620,641.78	-
Employees' Trust Fund	165,018.27	-
Communication	552,485.98	427,523.48
Rent	600,000.00	600,000.00
Printing and Stationery	69,320.00	88,831.50
Postage	36,245.00	109,245.57
Travel and Transportation	228,913.85	58,272.18
Staff Welfare	442,475.64	290,926.00
Depreciation	997,320.30	1,473,763.16
Electricity	199,762.37	265,156.85
Office Maintenance	977,044.90	1,178,148.71
Bank Charges	31,485.00	14,860.00
Audit Fees	55,000.00	45,000.00
QB Subscription	150,000.00	64,500.00
Professional Fees	15,000.00	-
Surcharges	10,562.43	-
Human Resource Development	548,292.70	128,000.00
	12,427,688.31	11,372,613.12
15 FINANCE COST		
Annual Locker Fee	31,750.00	28,800.00
16 TAX EXPENSES		
Income Tax	59,073.94	93,516.23



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

COMPUTATION OF INCOME TAX FOR THE Y/A 2025/26

	Rs.
Net Profit as per Accounts	310,574
Less: Other Source of Income	
Interest Income	38,067
Add: Disallowable Expenses	
Depreciation	997,320
Surcharge	10,562
	1,280,390
Less: Capital allowance as per schedule	(1,121,544)
BUSINESS INCOME	158,847
Summary:	
Business Income	158,847
Investment Income	38,067
Total Taxable Income	196,913
Income Tax @ 30%	59,074
Total Income Tax	59,074



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

NOTES TO THE COMPUTATION OF INCOME TAX FOR THE Y/A 2025/26.

(a) CAPITAL ALLOWANCE SCHEDULE :

(SECTION 16 OF THE INLAND REVENUE ACT NO: 24 OF 2017)

Description	Year of Purchase	No of years	Cost	Already Claimed	Claimed During The Year	Balance To be Claimed
Computers	2021/22	5	1,547,250	1,237,800	309,450	-
Computers	2022/23	5	1,112,233	667,341	222,447	222,445
Computers	2023/24	5	922,550	369,020	184,510	369,020
Computers	2024/25	5	367,999	73,600	73,600	220,799
Furniture and Fittings	2021/22	5	214,464	171,572	42,892	-
Furniture and Fittings	2022/23	5	141,031	84,618	28,206	28,207
Furniture and Fittings	2023/24	5	323,145	129,258	64,629	129,258
Office Equipment	2021/22	5	308,000	246,400	61,600	-
Office Equipment	2022/23	5	327,750	196,650	65,550	65,550
Office Equipment	2025/26	5	343,300	-	68,660	274,640
Total			5,607,722	3,176,259	1,121,544	1,309,919



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

ANNEXURE TO THE FINANCE STATEMENTS FOR THE YEAR ENDED OF 31ST MARCH 2026.

	31.03.2026 Rs.
A ADDITIONS TO PROPERTY, PLANT & EQUIPMENTS	
Office Equipment	
CCTV Camera & Fittings	343,300.00
12 PROJECT SPECIFIC EXPENSES	
B Vaasahasalai Project Expenses	
Staff Salary	273,479.05
Employees' Provident Fund	25,477.90
Employees' Trust Fund	6,369.45
News paper Expenses	60,380.00
	365,706.40
C Digitization of Thillainathan collection Project Expenses	
Staff Salary	155,270.52
Employees' Provident Fund	19,160.94
Employees' Trust Fund	4,790.24
	179,221.70
D Regional Documentation Batticalo Project Expense	
Staff Salary	287,764.09
Employees' Provident Fund	28,257.37
Employees' Trust Fund	7,064.34
Travel Expense	2,680.00
Postage	530.00
Refreshment	18,830.00
Equipment Maintenance	5,720.00
	350,845.80



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

ANNEXURE TO THE FINANCE STATEMENTS FOR THE YEAR ENDED OF 31ST MARCH 2026.

	31.03.2026
	Rs.
13 EXPENSES INCURRED FROM RESTRICTED FUNDS	
E Digitalization Documents of Jaffna Public Library Expenses	
Staff Salary	2,104,470.99
Employees' Provident Fund	195,393.06
Employees' Trust Fund	48,848.29
Computer & Equipment Expense	785,500.00
	3,134,212.34
F History of Medicine Collection in Northern Sri Lanka Expenses	
Staff Salary	870,137.16
Employees' Provident Fund	56,101.77
Employees' Trust Fund	14,025.45
Travel Expense	16,000.00
	956,264.38
G Endangered Archives Programme - 1551 Project Expenses	
Staff Salary	4,492,433.95
Employees' Provident Fund	283,167.06
Employees' Trust Fund	65,247.76
Computer & Equipment Expense	417,665.00
Travel Expense	189,453.45
Equipment Maintenance	150,564.00
Printing and Stationery	14,690.00
Refreshment	70,990.00
Telephone & Internet Expense	58,067.51
	5,742,278.73
H Regional Documentation Ampara Project Expenses	
Equipment Maintenance	51,250.00
I Documentation of Jaffna Hindu Ladies College Project Expenses	
Staff Salary	583,092.27
Employees' Provident Fund	48,175.21
Employees' Trust Fund	10,744.25
Travel Expense	68,857.00
	710,868.73



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

ANNEXURE TO THE FINANCE STATEMENTS FOR THE YEAR ENDED OF 31ST MARCH 2026.

	31.03.2026
	Rs.
J Noolaham Cloud Storage Solution Project Expenses	
Telephone & Internet Expense	372,328.28
Website Hosting Expense	574,764.00
	947,092.28
K Documentation Folks songs of Eastern Sri Lanka Project Expenses	
Staff Salary	164,622.19
Employees' Provident Fund	15,320.05
Employees' Trust Fund	3,830.01
Computer & Equipment Expense	127,127.00
	310,899.25
Documenting Tamil Political Proposals and Legal Case Briefs in	
L Sri Lanka Project Expenses	
Staff Salary	721,938.98
Employees' Provident Fund	57,912.58
Employees' Trust Fund	10,398.86
Computer & Equipment Expense	359,750.00
	1,150,000.42
M Next-generation AI-based eco-system for Noolaham Project Expenses	
AI Project Expenses	2,186,603.10
Documentation of Economic Development During the War	
N Project Expenses	
Staff Salary	298,319.88
Employees' Provident Fund	17,010.18
Employees' Trust Fund	5,317.56
	320,647.62
O Open Education Project Expenses	
Staff Salary	459,041.65
Employees' Provident Fund	46,057.50
Employees' Trust Fund	11,514.38
Computer & Equipment Expense	818,500.00
Travel Expense	18,123.00
	1,353,236.53



NOOLAHAM FOUNDATION (COMPANY LIMITED BY GUARANTEE)

ANNEXURE TO THE FINANCE STATEMENTS FOR THE YEAR ENDED OF 31ST MARCH 2026.

	31.03.2026
	Rs.
P Early Tamil Works of Sri Lanka Project Expenses	
Staff Salary	546,958.08
Employees' Provident Fund	50,955.80
Employees' Trust Fund	12,738.93
Computer & Equipment Expense	268,280.00
	878,932.81

