CONFIDENTIAL

The Account of : Bastar Samagra Vikas Samiti, Pahurbel, (Foreign Section)

For the Period: 2025-26

PHONE: (M)9340515815
(M)9329485691
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GEETA GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

HOUSE NO.8,TELI MARENGA,

JAGDALPUR,DISTT:- BASTAR, CHHATTISGARH 494442

Geeta Gupta & Associates
Chartered Accountants
House no. 08,Teli Marenga,
494442, Jagdalpur, Bastar
Email Id- cageetagupta2510@gmail.com

CA INDIA

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Independent Auditor's Report

Report on the Audit of Foreign Contributions Financial Statements

Opinion

We have audited the Special Purpose financial statements of **Bastar Samagra Vikas Samiti, Pahurbel, Bakawand Dist. Bastar (C.G.),** (the entity), which comprise the Balance sheet as at 31st March 2026, and the Statement of Income and Expenditure and the Statement of Receipts and Payments for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information(together hereinafter to as 'Foreign Contribution Financial Statements'),which have been prepared by the management in accordance with the basis of preparation specified in Note 2(i) to Foreign Contribution Financial Statements, pursuant to the requirement of Section 19 of the Foreign Contribution (Regulation) Act, 2010(as amended)('Act') read with Rule 17 of Foreign Contribution (Regulation) Rules, 2011 (as Amended) ('Rules').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Foreign Contribution Financial Statements are prepared, in all material respects, in accordance with the basis of preparation as described in Note 2(i) to these Foreign Contribution Financial Statements.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of these Foreign Contribution Financial Statements in accordance with the basis of preparation specified in note 2(i) to the Foreign Contribution Financial Statements including determination that such basis of preparation is acceptable in the circumstances. This responsibility also includes design, implementation and maintenance of adequate internal financial controls, as management determines is necessary to enable the preparation of the Foreign Contribution Financial Statements, in all material respects, in accordance with the basis of preparation specified in aforementioned note 2(i) and that are free from material misstatement, whether due to fraud or error.

In preparing the Foreign Contribution Financial Statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Foreign Contribution Financial Statements

GEETA GUPTA & ASSOCIATES
JAGDALPUR
FR NO. 039444C
CHARTERED ACCOUNTANTS

Geeta Gupta

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 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 on the effectiveness of the entity's internal 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 entity'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 entity 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 under Rule 17(5) of the Rules and basis the Foreign Contribution Financial Statements for the year ended 31 March 2025, we report that:

i. The brought forward foreign contribution at the beginning of the financial years as on **01st April 2025** was **Rs. 2,20,561.88 .**

ii. Foreign Contribution of Worth **Rs. 14,23,355.00** was received by the association during the financial year 2025-2026.

GEETA GUPTA & ASSOCIATES
JAGDALPUR
FR NO. 039444C
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Jagdalpur, Dist.- Bastar (C.G.)
Email Id- cageetagupta2510@gmail.com

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BASTAR SAMAGRA VIKAS SAMITI PAHURBEL
FOREIGN SECTION
RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD 01.04.2025 TO 31.03.2026

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		2,20,561.88	**Education Fund Pahurbel Utilisation**		10,76,250.00
Cash in Hand	-		School Fee	7,48,250.00	
Cash in Bank			Water Filter	3,28,000.00	
SBI A/c 40098998539	16,061.93				
Canara A/c No. 11849	2,04,499.95		**Education Fund Sanjose Bhawan Kolchur Utilisation**		4,54,803.00
Bank Interest		7,114.00	Dress Expense	35,500.00	
Education Fund from Indien Hilfe		10,94,958.00	Mess Expense	3,13,717.00	
Water Filter Fund from Indien Hilfe		3,28,397.00	Study Materials	88,830.00	
			Washing & Hygiene	8,496.00	
			Audit Fee	8,260.00	
			Bank Charges		5,921.06
			Closing Balance		1,14,056.82
			Cash in Hand	-	
			Cash in Bank		
			SBI A/c 40098998539	10,676.87	
			Canara A/c No. 11849	1,03,379.95	
Total		**16,51,030.88**	**Total**		**16,51,030.88**

AS PER OUR REPORT OF EVEN DATE
For,Geeta Gupta & Associates
Chartered Accountants
FR NO.039444C

Geeta Gupta

GEETA GUPTA & ASSOCIATES
JAGDALPUR
FR NO. 039444C
CHARTERED ACCOUNTANTS

Geeta Gupta
Proprietor

Place:Jagdalpur
Date: 17.07.2026

iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest there on of **Rs. 7,114.00** was received by the association during the financial year 2025-2026.

iv. The balance of unutilized foreign contribution with the Association at the end of the year 31st March 2026 was **Rs. 1,14,056.82**

v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in their manner specified in section 19 of the Foreign Contribution (Regulation) Act 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules 2011.

vi. The Information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payment is correct as checked by us.

vii. The Association has utilized the foreign contribution received for the purpose(s) it is registered, under Foreign Contribution (Regulation) Act, 2010 (42 of 2010)

viii. I have examined all relevant books and records, and I herby certify the following project wise and location wise details of receipt and utilization of foreign contribution:-

Sl. No.	Name of the project/ activity	Address/ Location	Previous Balance		Receipt during the year		Utilised		Balance	
			in Cash	in Kind	in Cash	in Kind	in Cash	in Kind	in Cash	in Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Education For Sanjose Bhawan Kolchur	Tikralohanga, Chidaipadar, Bastar, Chhattisgarh, 494222	1,77,093.94	0.00	3,46,708.00	0.00	4,54,803.00	0.00	68,998.94	0.00
2	Administrative and General Expenses	Jai Krista, Pahurbel, Bastar, Chhattisgarh, 494222	43,467.94	0.00	7,114.00 (Bank interest)	0.00	5,921.06 (bank charges)	0.00	44,660.88	0.00
3	Education For Pahurbel	Pahurbel, Bastar, Chhattisgarh, 494222	0.00	0.00	10,76,647.00	0.00	10,76,250.00	0.00	397.00	0.00
	Total		2,20,561.88	0.00	14,30,469.00	0.00	15,36,974.06	0.00	1,14,056.82	0.00

GUPTA & ASSOCIATES JAGDALPUR

ix. I have examined all relevant books and records, including the items mentioned in column 8 of FC-4 and to the best of my knowledge and belief **Bastar Samagra Vikas Samiti, Pahurbel, Bakawand Dist. Bastar (C.G.)** has not violated any provision of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notification issued thereunder;

For Geeta Gupta and Associates
Chartered Accountants
FRN: 039444C

Geeta Gupta

GEETA GUPTA & ASSOCIATES
JAGDALPUR
FR NO. 039444C
CHARTERED ACCOUNTANTS

Geeta Gupta
Proprietor
Mem. No. 486145

Place: Jagdalpur
Date: 17.07.2026
UDIN: 26486145SWDDBK4415

BASTAR SAMAGRA VIKAS SAMITI PAHURBEL (FOREIGN SECTION)
Balance Sheet as on 31.03.2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	1		
(a)	Unrestricted Funds		-	-
(b)	Restricted Funds		80,25,152.13	80,23,959.19
			80,25,152.13	80,23,959.19
2	**Non-current liabilities**			
(a)	Long-term borrowings	2	-	-
(b)	Other long-term liabilities	3	-	-
(c)	Long-term provisions	4	-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings	2	-	-
(b)	Payables	5	-	-
(c)	Other current liabilities	6	69,395.94	1,77,093.94
(d)	Short-term provisions	4	-	-
			69,395.94	1,77,093.94
	Total		**80,94,548.07**	**82,01,053.13**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	7	79,80,491.25	79,80,491.25
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets		-	-
			79,80,491.25	79,80,491.25
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories			
(c)	Receivables			
(d)	Cash and bank balances	8	1,14,056.82	2,20,561.88
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets		-	-
			1,14,056.82	2,20,561.88
	Total		**80,94,548.07**	**82,01,053.13**
			-	-
	Summary of significant accounting policies	14		
	The accompanying notes are an integral part of the financial statements			

AS PER OUR REPORT OF EVEN DATE
For, Geeta Gupta & Associates
Chartered Accountant
F.R.No. 039444C

Geeta Gupta

GEETA GUPTA & ASSOCIATES
JAGDALPUR
FR NO. 039444C
CHARTERED ACCOUNTANTS

Place: Jagdalpur
Date: 17.07.2026

Geeta Gupta
Proprietor

BASTAR SAMAGRA VIKAS SAMITI PAHURBEL (FOREIGN SECTION)

Income and Expenditure for the year ended 31.03.2026

(Amount in Rs.)

	Particulars	Note	31 March 2026			31 March 2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income**							
(a)	Donations and Grants	9		15,31,053.00	15,31,053.00		9,63,700.00	9,63,700.00
II	**Other Income**	10		7,114.00	7,114.00		7,775.00	7,775.00
III	**Total Income (I+II)**		-	**15,38,167.00**	**15,38,167.00**	-	**9,71,475.00**	**9,71,475.00**
IV	**Expenses:**							
(a)	Employee benefits expense	11			-			-
(b)	Depreciation and amortization expense				-			-
(c)	Finance costs	12			-			-
(d)	Other expenses	13		15,36,974.06	15,36,974.06		9,71,475.00	9,71,475.00
	Total expenses		-	**15,36,974.06**	**15,36,974.06**	-	**9,71,475.00**	**9,71,475.00**
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		-	**1,192.94**	**1,192.94**	-	-	-
VI	Exceptional items		-	-	-	-	-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		-	**1,192.94**	**1,192.94**	-	-	-
VIII	Extraordinary Items		-	-	-	-	-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		-	**1,192.94**	**1,192.94**	-	-	-
	Appropriations Transfer to funds **Transfer from funds** **Balance tansferred to General Fund** **Balance tansferred to Administrative Fund**		-	**1,192.94**	**1,192.94**	-	-	-
	The accompanying notes are an integral part of the financial statements							

AS PER OUR REPORT OF EVEN D.
For, Geeta Gupta & Associates
Chartered Accountant
F.R.No. 039444C

Geeta Gupta

Geeta Gupta
Proprietor

GEETA GUPTA & ASSOCIATES * CHARTERED ACCOUNTANTS * JAGDALPUR FR NO. 039444C

Place: Jagdalpur
Date:

BASTAR SAMAGRA VIKAS SAMITI PAHURBEL (FOREIGN SECTION)
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 31st March 2026	As at 31st March 2025
(A)	**Unrestricted Fund**		
1	**Corpus Funds**		
	Opening Balance	-	
	Add: Funds transferred/received during the year		
	Less: Funds Utilised during the year		
	Closing Balance	-	-
2	**General Funds**		
	Opening Balance		
	Add: Funds transferred/received during the year	-	
	Less: Funds Utilised during the year	-	-
	Closing Balance	-	-
3	**Designated Funds**		
	Opening Balance		
	Add: Funds transferred/received during the year	-	
	Less: Funds Utilised during the year	-	
	Closing Balance	-	-
	Sub Total (A)	-	-
(B)	**Restricted Funds**		
1	**Corpus Funds**		
	Opening Balance	9,23,448.85	9,23,448.85
	Add: Funds transferred/received during the year	-	-
	Less: Funds Utilised during the year		-
	Closing Balance	9,23,448.85	9,23,448.85
2	**General Funds**		
	Opening Balance	53,699.40	53,699.40
	Add: Funds transferred/received during the year		
	Less: Funds Utilised during the year		-
	Closing Balance	53,699.40	53,699.40
3	**Designated Funds**		
(a)	**Administrative Fund**		
	Opening Balance	43,467.94	43,467.94
	Add: Funds transferred/received during the year	1,192.94	6,373.00
	Less: Funds Utilised during the year		6,373.00
	Closing Balance	44,660.88	43,467.94
(b)	**Aghanpur Councelling Center for MSMI Sisters**		
	Opening Balance	18,89,674.50	18,89,674.50
	Add: Funds transferred/received during the year		
	Less: Funds Utilised during the year		
	Closing Balance	18,89,674.50	18,89,674.50

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Geeta Gupta

(c)	**Bal Bhawan Construction Fund**		
	Opening Balance	3,23,974.00	3,23,974.00
	Add: Funds transferred/received during the year		
	Less: Funds Utilised during the year		
	Closing Balance	3,23,974.00	3,23,974.00
(d)	**Construction of Worship Fund**		
	Opening Balance	10,50,126.00	10,50,126.00
	Add: Funds transferred/received during the year		
	Less: Funds Utilised during the year		
	Closing Balance	10,50,126.00	10,50,126.00
(e)	**Kolchur Girls Hostel**		
	Opening Balance	31,06,691.50	31,06,691.50
	Add: Funds transferred/received during the year		
	Less: Funds Utilised during the year		
	Closing Balance	31,06,691.50	31,06,691.50
(f)	**Vehicle Fund (Ecco Maruti)**		
	Opening Balance	6,32,877.00	6,32,877.00
	Add: Funds transferred/received during the year		
	Less: Funds Utilised during the year		
	Closing Balance	6,32,877.00	6,32,877.00
	Sub Total (B)	**80,25,152.13**	**80,23,959.19**
	Balance carried to Balance Sheet (A+B)	**80,25,152.13**	**80,23,959.19**

GEETA GUPTA & ASSOCIATES
JAGDALPUR
FR NO. 039444C
CHARTERED ACCOUNTANTS

BASTAR SAMAGRA VIKAS SAMITI PAHURBEL (FOREIGN SECTION)

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

		Long Term		Short Term	
2	**Borrowings**	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Secured				
(a)	**Term loans**				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	**Loans repayable on demand**				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-		
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	Unsecured				
(a)	**Term loans**				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	**Loans repayable on demand**				
(i)	from banks	NA	NA	-	-
(ii)	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				

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BASTAR SAMAGRA VIKAS SAMITI PAHURBEL (FOREIGN SECTION)

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

7 Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS						
	Building	Plant and Equipment	Furniture and Fixtures	Lab, Sports, Toys & Musical Instruments	Vehicle	Computer	Total
Annexure	I	II	III	IV	V	VI	
Gross Block							
At 1 April 2024	72,71,887.00	-	75,727.25	-	6,32,877.00	-	79,80,491.25
Additions	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-
At 1 April 2025	72,71,887.00	-	75,727.25	-	6,32,877.00	-	79,80,491.25
Additions	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-
At 31 March 2026	**72,71,887.00**	-	**75,727.25**	-	**6,32,877.00**	-	**79,80,491.25**
At 31 March 2025	**72,71,887.00**	-	**75,727.25**	-	**6,32,877.00**	-	**79,80,491.25**
Depreciation/Adjustments							
At 1 April 2024	-	-	-	-	-		-
Additions	-	-	-	-	-		-
Deductions/Adjustments	-	-	-	-	-		-
At 1 April 2025	-	-	-	-	-		-
Additions	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-		-
At 31 March 2026	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-		-
Net Block							
At 31 March 2026	**72,71,887.00**	-	**75,727.25**	-	**6,32,877.00**	-	**79,80,491.25**
At 31 March 2025	**72,71,887.00**	-	**75,727.25**	-	**6,32,877.00**		**79,80,491.25**

Net Block	
At 31 March 2026	**79,80,491.25**
At 31 March 2025	**79,80,491.25**

GEETA GUPTA & ASSOCIATES
JAGDALPUR
CHARTERED ACCOUNTANTS

Annexure To Fixed Asset Chart

2024-25

Annexure	Particular	Opening Gross Block	Addition During the year	Deletion During the year	Closing Gross Block	Depreciation During the year	Closing Balance
I	**Building**						
	Aghanpur Councelling Centre	19,07,267.00			19,07,267.00		19,07,267.00
	Bal Bhavan	3,23,749.00			3,23,749.00		3,23,749.00
	Basket Ball Court	4,37,699.00		-	4,37,699.00	-	4,37,699.00
	J.K.C Girls Hostel	35,53,046.00		-	35,53,046.00		35,53,046.00
	Prayer House	10,50,126.00		-	10,50,126.00		10,50,126.00
	Sub Total	72,71,887.00	-	-	72,71,887.00	-	72,71,887.00
II	**Plant and Equipment**						
	Fixed Asset		-	-	-	-	-
	Sub Total	-	-	-	-	-	-
III	**Furniture and Fixtures**						-
	Furniture and Fixtures	26,127.25		-	26,127.25	-	26,127.25
	Fan	15,020.00			15,020.00		15,020.00
	Refridgerator	25,000.00		-	25,000.00	-	25,000.00
	Utensils	9,580.00			9,580.00		9,580.00
	Sub Total	75,727.25	-	-	75,727.25	-	75,727.25
IV	**Lab, Sports, Toys & Musical Instruments**						-
	Toys		-	-	-	-	-
	Sub Total	-			-	-	-
V	**Vehicle**						-
	Vehicle (Eco Maruti)	6,32,877.00	-	-	6,32,877.00	-	6,32,877.00
	Sub Total	6,32,877.00			6,32,877.00	-	6,32,877.00
VI	**Computer**						
	Computer	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-
	TOTAL	79,80,491.25	-	-	79,80,491.25	-	79,80,491.25

GEETA GUPTA & ASSOCIATES
JAGDALPUR
FR NO. 039444C
CHARTERED ACCOUNTANTS

Geeta Gupta

BASTAR SAMAGRA VIKAS SAMITI PAHURBEL (FOREIGN SECTION)
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

		31 March 2026	31 March 2025
3	**Other long-term liabilities**		
(a)	Advance from customers	-	-
(b)	Others (please specify)	-	-
	Total Other long-term liabilities	-	-

		Long term		Short term	
4	**Provisions**	31 March 2026	31 March 2025	31 March 2026	31 March 2025
(a)	**Provision for employee benefits**				
(i)	Provision for gratuity	-	-	-	-
(ii)	Provision for leave Encashment	-	-	-	-
(b)	**Other provisions**	-	-	-	-
	(Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-	-
	Other (specify nature)	-	-	-	-
	Total Provisions	-	-	-	-

		31 March 2026	31 March 2025
5	**Payables**		
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	-
	Total payables	-	-

Disclosure relating to suppliers registered under MSMED Act based on

Particulars	31 March 2026	31 March 2025
(a) Amount remaining unpaid to any supplier at the end of each		
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the	-	-
(c) The amount of interest due and payable for the period of delay in	-	-
(d) The amount of interest accrued and remaining unpaid at the end of	-	-
(e) The amount of further interest remaining due and payable even in the	-	-

		Sub Note	31 March 2026	31 March 2025
6	**Other current liabilities**			
(a)	Current maturities of finance lease obligations		-	-
(b)	Interest accrued but not due on borrowings		-	-
(c)	Interest accrued and due on borrowings		-	-
(d)	Unutilized amount from Project funds	6(d)	69,395.94	1,77,093.94
(e)	Unearned revenue		-	-
(f)	Goods and Service tax payable		-	-
(g)	TDS payable		-	-
(h)	Other payables (specify nature)		-	-
	Total Other current liabilities		69,395.94	1,77,093.94

GEETA GUPTA & ASSOCIATES JAGDALPUR FR NO. 030444C CHARTERED ACCOUNTANTS

Geeta Gupta

Annexure	Particular	Opening Gross Block	Addition During the year	Deletion During the year	Closing Gross Block	Depreciation During the year	Closing Balance
	2025-26						
I	**Building**						
	Aghanpur Councelling Centre	19,07,267.00		-	19,07,267.00	-	**19,07,267.00**
	Bal Bhavan	3,23,749.00			3,23,749.00	-	**3,23,749.00**
	Basket Ball Court	4,37,699.00			4,37,699.00	-	**4,37,699.00**
	J.K.C Girls Hostel	35,53,046.00			35,53,046.00	-	**35,53,046.00**
	Prayer House	10,50,126.00			10,50,126.00	-	**10,50,126.00**
					-	-	-
	Sub Total	**72,71,887.00**	-	-	**72,71,887.00**	-	**72,71,887.00**
II	**Plant and Equipment**						-
	Fixed Asset	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-
III	**Furniture and Fixtures**						-
	Furniture and Fixtures	26,127.25		-	26,127.25	-	26,127.25
	Fan	15,020.00			15,020.00	-	15,020.00
	Refridgerator	25,000.00	-	-	25,000.00	-	25,000.00
	Utensils	9,580.00			9,580.00	-	9,580.00
	Sub Total	**75,727.25**	-	-	**75,727.25**	-	**75,727.25**
IV	**Lab, Sports, Toys & Musical Instruments**						
	Fixed Asset		-	-	-	-	-
	Sub Total	-			-	-	-
V	**Vehicle**						-
	Vehicle (Eco Maruti)	6,32,877.00	-	-	6,32,877.00	-	6,32,877.00
	Sub Total	**6,32,877.00**			**6,32,877.00**	-	**6,32,877.00**
VI	**Computer**						
	Laptop	-			-	-	-
	Sub Total	-	-	-	-	-	-
	TOTAL	**79,80,491.25**	-	-	**79,80,491.25**	-	**79,80,491.25**

GEETA GUPTA & ASSOCIATES
JAGDALPUR
FR NO. 039444C
CHARTERED ACCOUNTANTS

Geeta Gupta

BASTAR SAMAGRA VIKAS SAMITI PAHURBEL (FOREIGN SECTION)

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

(Amount in Rs.)

8	Cash and Bank Balances	Sub Note	31-March-2026	31-March-2025
A	**Cash and cash equivalents**			
(a)	On current accounts			
(b)	Cash credit account (Debit balance)		-	-
(c)	Saving Bank accounts	8(c)	1,14,056.82	2,20,561.88
(d)	**Fixed Deposits**			
	Deposits with original maturity of less than three months		-	-
(e)	Cheques, drafts on hand		-	-
(f)	Cash on hand			
	Total	(I)	1,14,056.82	2,20,561.88
B	**Other bank balances**			
(a)	Bank Deposits			
(i)	Earmarked Bank Deposits		-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
(iii)	Margin money or deposits under lien		-	-
(iv)	Others (specify nature)		-	-
	Total other bank balances	(II)	-	-
	Total Cash and bank balances	(I+II)	1,14,056.82	2,20,561.88

GEETA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS JAGDALPUR FR NO. 039444C

BASTAR SAMAGRA VIKAS SAMITI PAHURBEL (FOREIGN SECTION)
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

		Sub Note	31 March 2026			31 March 2025		
			Unrestricted Fund	Restricted Fund	Total	Unrestricted Fund	Restricted Fund	Total
9	**Donation and Grants**							
(a)	Education Fund from Indian Hills	9(a)		15,31,053.00	15,31,053.00		9,63,700.00	9,63,700.00
	Total of Donations and Grants		-	**15,31,053.00**	**15,31,053.00**	-	**9,63,700.00**	**9,63,700.00**
10	**Other income**							
(a)	Bank Interest			7,114.00	7,114.00		7,775.00	7,775.00
(b)	Dividend income							
(c)	Net gain on sale of investments							
(d)	Other non-operating income							
	Total other income		-	**7,114.00**	**7,114.00**		**7,775.00**	**7,775.00**
11	**Employee benefits expense** (Including contract labour)							
(a)	Salaries, wages, bonus and other allowances							
(b)	Contribution to provident and other funds							
(c)	Gratuity expenses							
(d)	Staff welfare expenses							
	Total Employee benefits expense							
12	**Finance cost**							
(a)	Interest expense							
(i)	On bank loan							
(ii)	On assets on finance lease							
(b)	Other borrowing costs							
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)							
	Total Finance cost							
13	**Other Expenses**							
(a)	Project Expenses							
I	Education For Kolchur & Phurbel Expenses	13(a)I		15,31,053.00	15,31,053.00		9,63,700.00	9,63,700.00
(b)	Other expense							
II	Bank Charges			5,921.06	5,921.06		4,063.06	4,063.06
III	Net Interest and Bank charges transferred to Project						3,711.94	3,711.94
	Total			**15,36,974.06**	**15,36,974.06**		**9,71,475.00**	**9,71,475.00**

GEETA GUPTA & ASSOCIATES * CHARTERED ACCOUNTANTS * JAGDALPUR FR NO. 039444C

BASTAR SAMAGRA VIKAS SAMITI PAHURBEL (FOREIGN SECTION)
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Sub Note

(Amount in Rs.)

6(d)	**Unutilized amount from Project funds**	**31-Mar-26**	**31-Mar-25**
	Education Fund (Germany)		
	As per last year B/s	1,77,093.94	1,73,560.00
	During the year	14,23,355.00	9,63,522.00
	Less: Utilized	15,31,053.00	9,63,700.00
	Net Interest Transferred		3,711.94
	Total	69,395.94	1,77,093.94

8(c)	**Cash at Bank**	**31-Mar-26**	**31-Mar-25**
	SBI A/c 40098998539	10676.87	16,061.93
	Canara A/c No. 11849	103379.95	2,04,499.95
	Total	1,14,056.82	2,20,561.88

9 (a)	**Education Fund from Indien Hilfe**	**31-Mar-26**	**31-Mar-25**
	Opening Balance utilised during the year	1,07,698.00	1,73,560.00
	Fund received & utilised during the year	14,23,355.00	7,90,140.00
		15,31,053.00	9,63,700.00

13(a)I	**Education For Kolchur & Phurbel Expenses**	**31-Mar-26**	**31-Mar-25**
	Education Fund Phurbel Utilisation	10,76,250.00	6,58,050.00
	Education Fund Sanjose Bhawan Kolchur utilisation	4,54,803.00	3,05,650.00
	Total	**15,31,053.00**	**9,63,700.00**

GEETA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS JAGDALPUR FR NO. 039444C

Geeta Gupta

"Note 14"

1. **Summary of Significant Accounting Policies**

(i) Basis of preparation

Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles..

(ii) Property, plant and equipment

Property, plant and equipment are stated at their Written down value.

(iii) Depreciation and amortization

Depreciation is not being provided for

(iv) General Fund

The entity also receives "General Fund" which are not subject to grantor stipulations as to use, and the same may be used as per the management's discretion. The surplus earned during the year, being General Purpose in nature is carried forward for use in future periods. In case of deficit, if in any year, the same is adjusted against General fund.

(v) Revenue Recognition

(i) Unrestricted/General Fund

The Organisation receives unrestricted general funds from donors. The excess of Income over expenditure during the year, being general purpose in nature is carried forward for use in the future periods.

(ii) Restricted Fund

Only those Grants are accounted for as income which have been accrued and become due as per the sanctions of the funding/donor agencies on the basis of matching principle i.e income is recognized to the extent of expenditure incurred during the year. These are held by the Company as liability until it is being used as per donor requirement mentioned in donor agreement. At the end of the agreement, the un-utilized restricted fund is returned to the respective donors and in case un-spent amount is not required to be returned to the respective donors, the same is considered as unrestricted fund and transferred to statement of income and expenditure in the relevant year in which the project is completed. Unutilized grant funds are reflected under "Current liabilities" in the balance sheet as "Unutilized amount from Project funds".

(iii) Expenses and Income are accounted for on cash basis except bank interest which is being accounted for on accrual basis.

(vi) Cash and cash equivalents

Cash and cash equivalents for the purpose of Balance sheet Comprise cash at bank and in fixed deposits or any highly liquid investments with the banks with a maturity period of three or less from date of acquisition.

GEETA GUPTA & ASSOCIATES JAGDALPUR CHARTERED ACCOUNTANTS

(vii) Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

(viii) Income Tax

No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The impact of same has also not been considered.

As per Our Separate Audit Report of Even date attached.

For Geeta Gupta & Associates
Chartered Accountants
FR NO. 039444C

Geeta Gupta

GEETA GUPTA & ASSOCIATES JAGDALPUR FR NO. 039444C CHARTERED ACCOUNTANTS

CA Geeta Gupta
Membership No. 486145
Place:- Jagdalpur
Date: 17.07.2026
UDIN: 26486145SWDDBK4415