

Ref. No.....

Dated.....

INDEPENDENT AUDITOR'S REPORT

To,
The Member(s),
Bhoomiheen Sewa Samiti,
6A, Panna Lal Road, Prayagraj -211002

Opinion

We have audited the financial statements of **Account of Fund Received from NRI Organization Asha for Education Fund** which comprise the Balance Sheet as on **31st March 2026**, Statement of Income & Expenditure and the Statement of Receipts & Payments for the year ended on that date read with explanatory notes annexed thereto.

In our opinion, and to the best of our knowledge and according to the explanations given to us the accompanying financial statements give a true and fair view of the financial position of the entity as on **31st March 2026**, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements 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 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.

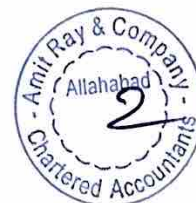
Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, 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.



amit ray & co.

CHARTERED ACCOUNTANTS

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.

Place: Prayagraj
Date: 25-09-2026



For Amit Ray & Co.
Chartered Accountants
FRN: 000483C

A handwritten signature in blue ink, appearing to be "SCh", written over the circular stamp.

Sandeep Chaudhary
Partner
M.No.: 415858
UDIN: 26415858EFUVTG6140

Account of Fund Received from NRI Organization Asha for Education

BHOOMIHEEN SEWA SAMITI
6A, PANNA LAL ROAD, PRAYAGRAJ-211002

BALANCE SHEET AS AT 31ST MARCH 2026

LIABILITIES	AMOUNT (INR)	ASSETS	AMOUNT (INR)
<u>Unspent Donation</u> Asha for Education		<u>Fixed Assets</u> As per Schedule "A"	
<u>Capital Fund</u> Opening Balance	50,21,786.28	<u>Cash & Bank Balances</u>	
Add : Additions during the year	4,88,349.00	Cash in hand	50,827.00
Less: Depreciation during the year	55,10,135.28	Cash at Indian Bank	4,69,168.04
		(A/c No. 20258159092)	
		Cash at SBI New Delhi	30,130.53
		(A/c No. 40106286016)	
			5,50,125.57
TOTAL (INR)	55,96,868.86	TOTAL (INR)	55,96,868.86

As per separate report of even date annexed

For Bhoomiheen Sewa Samiti

[Signature]
Samarajit Chowdhury
(President)

Place: Prayagraj
Date: 25.9.26

[Signature]
Alok Mishra
(Secretary)

For Amit Ray & Co.
Chartered Accountants

[Signature]
Sandeep Chaudhary
(Partner)
Amity & Company
Allahabad
FERN-0004833

M. No. 415858

UDIN - 26415050EFTVTC6140

Account of Fund Received from NRI Organization Asha for Education

BHOOMIHEEN SEWA SAMITI

6A, PANNA LAL ROAD, PRAYAGRAJ-211002

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

EXPENDITURE		AMOUNT (INR)	INCOME		AMOUNT (INR)
To	Project Activities		By	Donations from	
	Project Activities			Asha for Education	44,99,000.00
	Open High School			Add-Unspent Donation (2024-25)	6,74,572.57
	Salaries	8,34,655.00			51,73,572.57
	Running Expenses			Less-Unspent Donations (2025-26)	5,50,125.57
	Middle School				46,23,447.00
	Salaries	2,16,000.00			
	Running Expenses	67,219.00			
	Primary School		By	Bank Interest	42,428.00
	Salaries	8,95,259.00			
	PT Instructor Salary	91,918.00			
	Running Expenses	1,17,845.00			
					22,22,896.00
To	Children's Welfare Programme				
	Mid Day Meals	209388.00			
	Health, Hygiene, Copy, Books etc.	45408.00			
	School Uniform to Children	192350.00			4,47,146.00
To	Computer Education Programme				
	Salaries	1,63,135.00			
	Repairs, Replacements & Running Expenses	18,340.00			1,83,475.00
To	Skill Development Activities				
	Beauty Culture	97,034.00			
	Mushroom Production	16,550.00			
	Motor Winding	51,000.00			
	Radio & TV Repair	38,000.00			
	Fruit Processing	5,260.00			
	Tailoring	67,605.00			
	Vermi-Composting	36,400.00			3,11,849.00
To	Agricultural Development & Training Program				1,82,757.00
To	General Development				44,800.00
To	Repairs & Maintenance				46,228.00
To	School Function				1,70,138.00
By	Study Excursion				2,27,870.00
To	Programme Support				
	Accountant (Part Time)	1,08,000.00			
	Inspections & Visitors	7,938.00			
	Office Manager	1,86,000.00			3,01,938.00
To	Administrative Expenses				
	Insurance	948.00			
	Audit Fees	26,140.00			
	Bank Charges	458.00			
	Contingencies	9,183.00			
	Vehicle Running Expenses	1,700.00			38,429.00
To	Enhancement of Facilities(Capital Fund)				4,88,349.00
TOTAL (INR)		46,65,875.00	TOTAL (INR)		46,65,875.00

As per separate report of even date annexed

For Bhoomiheen Sewa Samiti

Smarajit Chowdhry
Smarajit Chowdhry
(President)

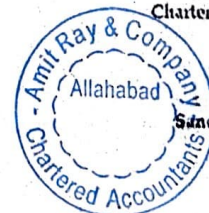
Place: Prayagraj

Date: 25.9.26

Alok Mishra
Alok Mishra
(Secretary)

For Amit Ray & Co.
Chartered Accountants

FRN:000481C



Sandeep Chaudhary
Sandeep Chaudhary
Partner
M.No. 413856

Account of Fund Received from NRI Organization Asha for Education

BHOOMIHEEN SEWA SAMITI

6A, PANNA LAL ROAD, PRAYAGRAJ-211002

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

RECEIPTS		AMOUNT (INR)	PAYMENTS		AMOUNT (INR)
To Opening Balances:			By Project Activities		
Cash in hand	93,127.00		Open High School		
Cash at SBI New Delhi			Salaries	8,34,655.00	
(A/c No. 40106286016)	31,160.53		Running Expenses		
Cash at Indian Bank			Middle School		
(A/c No. 20238159092)	5,50,285.04	6,74,572.57	Salaries	2,16,000.00	
			Running Expenses	67,219.00	
To Donations from Asha			Primary School		
for Education		44,99,000.00	Salaries	8,95,259.00	
			PT Instructor Salary	91,918.00	
To Bank Interest		42,428.00	Running Expenses	1,17,645.00	22,22,896.00
			By Children's Welfare Programme		
			Mid Day Meals	209358.00	
			Health, Hygiene, Copy, Books etc.	45408.00	
			School Uniform to Children	192350.00	4,47,146.00
			By Computer Education Programme		
			Salaries	1,65,135.00	
			Repairs, Replacements & Running		
			Expenses	18,340.00	1,83,475.00
			By Skill Development Activities		
			Beauty Culture	97,034.00	
			Mushroom Production	16,550.00	
			Motor Winding	51,000.00	
			Radio & TV Repair	38,000.00	
			Fruit Processing	5,260.00	
			Tailoring	67,605.00	
			Vermi-Composting	36,400.00	3,11,849.00
			By Agricultural Development &		
			Training Program		1,82,757.00
			By General Development		44,800.00
			By Repairs & Maintenance		46,228.00
			By School Function		1,70,138.00
			By Study Excursion		2,27,870.00
			By Programme Support		
			Accountant (Part Time)	1,08,000.00	
			Inspections & Visitors	7,938.00	
			Office Manager	1,86,000.00	3,01,938.00
			By Administrative Expenses		
			Insurance	948.00	
			Audit Fees	26,140.00	
			Bank Charges	458.00	
			Contingencies	9,183.00	
			Vehicle Running Expenses	1,700.00	38,429.00
			By Enhancement of Facilities		
			Furniture & Fixture	4,59,949.00	
			Inverter & Battery	48,400.00	4,88,349.00
			By Closing Balances		
			Cash in hand	50,827.00	
			Cash at SBI New Delhi		
			(A/c No. 40106286016)	30,130.33	
			Cash at Indian Bank		
			(A/c No. 20238159092)	4,69,168.04	5,50,125.57
TOTAL (INR)		52,16,000.57	TOTAL (INR)		52,16,000.57

Subject to our report of even date.

For Bhoomiheen Sewa Samiti

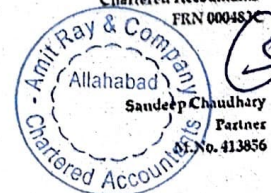
Smarajit Chowdhry
Smarajit Chowdhry
(President)

Alok Mishra
(Secretary)

Place: Prayagraj
Date: 25.9.26

For Anil Ray & Co.

Chartered Accountants
FRN 000483C



Account of Fund Received from NRI Organization Asha for Education

BHOOMIHEEN SEWA SAMITI

6A, PANNA LAL ROAD, PRAVAKRAJ-211002

SCHEDULE "A" - FIXED ASSETS AS AT 31ST MARCH 2026

S.No.	Particulars	WDV as on 01.01.2025	Additions before 30th Sept 2025	Additions after 30th Sept 2025	Disposed Off	Total	Rate of Dep	Depreciation during the year	WDV as on 31.03.2026
1	Land	5,97,100.00				5,97,100.00	10%		5,97,100.00
2	Hostel & Primary School Building	1,18,479.29				1,18,479.29	10%	11,847.93	1,06,631.36
3	Middle & High School Building	13,19,586.63				13,19,586.63	10%	1,31,958.66	11,87,627.97
4	Sports Material	414.98				414.98	20%	83.00	331.98
5	Children's Park	210.50				210.50	20%	42.10	168.40
6	Library	49,255.13				49,255.13	20%	9,851.03	39,404.10
7	Musical Instruments	4,328.48				4,328.48	15%	649.27	3,679.21
8	Furniture & Fixtures/Almirah	95,949.02		4,39,949.00		5,35,898.02	10%	31,592.35	5,04,305.67
9	Solar Power Generating System	1,194.86				1,194.86	20%	238.97	955.89
10	Generators	71,239.73				71,239.73	20%	14,247.95	56,991.78
11	Sewing Machines & Overlocking	400.54				400.54	15%	60.08	340.46
12	Computer Room	12,445.82				12,445.82	10%	1,244.58	11,201.24
13	Computer	10,742.09				10,742.09	40%	4,296.84	6,445.25
14	Science LAB	1,216.34				1,216.34	20%	243.27	973.07
16	TV, VCR & Tape Recorder	821.43				821.43	15%	123.21	698.22
17	Ironing Machine & Mattress	47,629.04				47,629.04	20%	9,525.81	38,103.23
18	Overhead Water Tank	81.26				81.26	20%	16.25	65.01
19	Machine	289.65				289.65	15%	43.45	246.20
20	Culvert	101.96				101.96	20%	20.39	81.57
21	Fans / Sublizer/Cooler	21,260.61				21,260.61	15%	3,189.09	18,071.52
22	Mike	2,055.47				2,055.47	15%	308.32	1,747.15
23	Solar Street Lights & Lanterns	2,106.85				2,106.85	20%	421.37	1,685.48
24	Solar Cooker	177.47				177.47	20%	35.49	141.98
25	Solar Education Kit	333.20				333.20	20%	66.64	266.56
26	Solar Light Pan	6,687.13				6,687.13	10%	668.71	6,018.42
27	Digital Camera	2,185.21				2,185.21	15%	327.78	1,857.43
28	Ustensils	3,405.47				3,405.47	10%	340.55	3,064.92
29	Clocks	282.20				282.20	10%	28.22	253.98
30	Curtain	626.57				626.57	10%	62.66	563.91
31	Calculator	122.23				122.23	10%	12.22	110.01
32	General Store	7,830.79				7,830.79	10%	783.08	7,047.71
33	Kerosene Lanterns	21.12				21.12	15%	3.17	17.95
34	PBX Systems	881.86				881.86	20%	176.37	705.49
35	Fire Extinguisher	2,305.04				2,305.04	20%	461.01	1,844.03



36	Agriculture Equipment	5,797.65		5,797.65	15%	869.65	4,928.00
37	Multipurpose Hall	6,89,594.85		6,89,594.85	5%	34,479.74	6,55,115.11
38	Mushroom Hut	32,229.20		32,229.20	10%	3,222.92	29,006.28
39	Yaxtal Tractor & Accessories	893.14		893.14	40%	357.26	535.88
40	Motor Block / Submersible / Pump	8,596.75		8,596.75	15%	1,289.51	7,307.24
41	Solar Inverter / Inverter Battery	2,557.83		2,557.83	10%	2,675.78	48,283.05
42	Video Camera	1,159.36		1,159.36	15%	173.90	985.46
43	Physwood Partition (Primary Class)	4,213.26		4,213.26	10%	421.33	3,791.93
44	Black Board	86.63		86.63	10%	8.66	77.97
45	DTM	295.31		295.31	15%	44.30	251.01
46	Voltage Stabiliser	3,784.39		3,784.39	10%	378.44	3,405.95
47	CCTV Camera	2,52,368.26		2,52,368.26	15%	37,855.24	2,14,513.02
48	Tubewell	33,523.51		33,523.51	15%	5,028.53	28,494.98
49	Store Room	1,27,931.54		1,27,931.54	10%	12,793.15	1,15,138.39
50	Cycle Stand	1,79,227.94		1,79,227.94	5%	8,961.40	1,70,266.54
51	Moped	18,027.21		18,027.21	15%	2,704.08	15,323.13
52	Boundary Wall	12,56,028.77		12,56,028.77	10%	1,25,602.88	11,30,425.89
53	Intercom	23,702.71		23,702.71	15%	3,555.41	20,147.30
TOTAL (INR)		50,21,786.28		50,21,786.28		4,63,391.99	50,46,743.29

As per separate report of even date annexed.

For Bhoomilteen Seva Samiti
 Smarajit Chowdhury
 (President)

Place: Prayagraj
 Date: 25.9.26

Alok Mishra
 (Secretary)

For Amit Ray & Co.
 Chartered Accountants
 Allahabad
 Sangeet Chaudhary
 Partner
 M.No. 413856