

R.M. BELLANI & Co.

(CHARTERED ACCOUNTANTS)

8, IInd Floor, Metro Plaza,

Bittan Market E-5 Arera Colony, Bhopal - 462016

AUDITORS REPORT

The Members,
AARAMBH,-Education & Community Development Society,

H.No:-24, Shri Narayan Guru Vihar, Near Infant Jesus Church,
Vrindavan Nagar Road Ayodhya Bypass, Bhopal 462041
Bhopal
(M.P).

Dear Sir,

We have examined the attached Balance Sheet of FCRA & NON FCRA Funds Received by "AARAMBH,-Education & Community Development Society," as at 31st March 2026 and also the Income and Expenditure Account and Receipts & Payments Account for the year ended as on that date annexed hereto.

These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the applicable accounting standards to the Society. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. The physical inspection and monitoring the conduction of various programs is the responsibility of Management. We further report subject to management letter that: -

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of account have been kept by the Society so far as it appears from our examination of the books and that the Balance Sheet, Income and Expenditure Account and the Receipts & Payments Account are in conformity with the books of accounts.
3. In our opinion Society has spent the grant money for the purposes and in accordance with the sanction / approvals in terms of the respective grant letters for each type of grant.
4. In our opinion and to the best of our information and according to the explanations given to us the accounts give a true and fair view: -

- a) In the case of Balance Sheet of the state of affairs of the Society as at 31st March 2026.
- b) In the case of Income & Expenditure Account of the excess of expenditure over income of the Society for the year ended on 31st March 2026.
- c) In the case of the Receipts & Payments Account of the sums received and expended by the Society for the year ended on 31st March 2026.

Place: Bhopal
Date: 17.07.2026

For R M Bellani & Co.

Chartered Accountants

(CA, Amit-Singhi)

Partner



Unique Document Identification Number (UDIN) for this document
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AARAMBH EDUCATION & COMMUNITY DEVELOPMENT SOCIETY

H.No:-24,Shri Narayan Guru Vihar, Near Infant Jesus Church, Vrindavan Nagar Road Ayodhya Bypass, Bhopal 462041

Consolidated Audited Balance Sheet as on 31st March 2026

Liabilities	Amount (Rs.)		Assets	Amount (Rs.)
Accumulated Fund of Society	4049128.38		Fixed Assets FY-2025-26	1115241.48
Balance as per Last B/s 2024-25	5889341.98		Balance as per Last B/s	1311478.38
Less : Excess of Expenditure Over the I	1840213.60		Less: Depreciation	196236.90
FC Project Payable Expenditure FY 25-26	158019.00		Non FCRA Current Assets Bank & Cash	
Balance as per Last B/s 2024-25	469488.00		To - Cash-In-Hand	1109.00
Add : CIF Project Jhabua	125681.00		Cash-In-Hand-IND	1109.00
Add : Amrita Drishti (UEHP)	32338.00			
Total Payable Amount	627507.00		Advance to Hotel Palash	10000.00
Less : Paid During the Year	469488.00		Advance to Uday Society	41001.00
			Advance to Niwcyd Bachpan Society	364.00
			Advance to Mushkan Society	176571.00
LC Project Payable Expenditure FY 25-26	725605.00		To - Cash-at-Bank	2761919.65
Balance as per Last B/s 2024-25	2022788.00		State Bank of India-6688	37293.07
Add : APPI Dewas Program Payable	403864.00		State Bank of India-1279	7142.60
Add : APPI BPL Program Payable	40818.00		Central Bank of India-0561	111780.08
Add : UNICEF - Bhopal (Safe City)	33780.00		HDFC Bank Ltd-7711	343206.42
Add : AUH Rocha Program Payable	815.00		Central Bank of India-2447	89904.15
Add : Glaucoma Program Payable	14000.00		Central Bank of India-6938	87445.40
Add : Office Bai Salary Payable	6500.00		Bank of India-0696	2935.72
Add : Office Rent Payable	10000.00		Bank of India-0336	13148.76
Total Payable Expenditure	2532565.00		Federal Bank Ltd-065	21832.35
Less : Paid During the year	1806960.00		Federal Bank Ltd-506	3083.80
			Central Bank of India-4548	2044147.30
Unsecured loan 2023-24	15422.00		FCRA Current Assets Bank & Cash	841753.25
Anup Kishore Sahay	15422.00		FCRA Utilization CBI-Current-5767	33191.90
			FCRA Utilization CBI-Current-9946	657681.28
			FCRA Utilization CBI-5540	126648.75
			FCRA Utilization Federal-3552	13092.02
			FCRA Utilization-SBI-Saving-999	11139.30
			FCRA Project Cash-In Hand	215.00
			Cash-in- Hand-Indore	170.00
			Cash-in- Hand-Bpl	45.00
Total	4948174.38		Total	4948174.38

Verified & found correct on the basis of book of account & other record produced before us.

For : Aarambh Education & Community Development Society

(Anup Kishore Sahay)
General Secretary



Places : Bhopal places
Date : 17.07.2026

Unique Document Identification Number (UDIN) for this document is 26079384MDYDVU4196

For : R. M. Bellani & Co.
(Chartered Accountants)
Firm Reg. No. 06771C

CA. Amit Singhi
Partner
Mem. No. 079384



AARAMBH EDUCATION & COMMUNITY DEVELOPMENT SOCIETY

H.No:-24,Shri Narayan Guru Vihar, Near Infant Jesus Church, Vrindavan Nagar Road Ayodhya Bypass, Bhopal 462041

Consolidated Income & Expenditure Account for the Period 01st April-2025 to 31st March-2026

Expenditure	Amount (Rs.)	II	Income	Amount (Rs.)
By FCRA Project Expenses	1,07,83,162.41	II	To FCRA Project Grant-In-Aid FY : 2025-26	1,05,28,633.00
Child Fund International Project Jah	62,29,562.67	II	Child Fund International US	61,38,106.00
Amrita Drishti- Sightsavers	17,54,985.45	II	Amrita Drishti- Sightsavers	21,63,712.00
Onesight Essior Luxottica Foundatio	22,90,521.49	II	Onesight Essior Luxottica Founda	17,10,930.00
Miracle Foundation	4,99,688.80	II	The Miracle Foundation	5,15,885.00
Aarambh Expenses	8,404.00	II		
		II		
By FCRA bank Charges	318.60	II	To Other Receipt FCRA FY 2025-26	13,009.00
SBI FCRA bank Charges	318.60	II	Bank Interest Earned-CBI-5540	7,188.00
		II	Bank Interest Earned-FDL-3552	2,928.00
By NON FCRA Project Expenditure FY 2025-26	19213389.41	II	Bank Interest Earned-SBI-999	2,893.00
Azim Premji Dewas Program	87,33,567.05	II		
Azim Premji BPL & IND Program	25,98,738.00	II	To NON FCRA Grant-In-Aid FY : 2025-26	1,75,74,177.97
UNICEF- Bhopal (Safe City)	56,38,226.00	II	Azim Premji Foundation Dewas	87,00,000.00
Sightsavers - SI Program	5,94,874.00	II	Azim Premji Foundation Bhopal &	12,12,000.00
Sightsavers - IE Program	6,48,822.00	II	UNICEF - Bhopal (Safe City)	49,68,178.97
Sightsaver-National Truckers Progra	72,225.00	II	Sightsaver-National Truckers Prog	83,025.00
Sightsaver-Glaucoma Program	3,99,955.00	II	Sightsavers IE Program	6,59,728.00
Sightsavers Roche Program	3,85,245.00	II	Sightsavers SI Program	8,80,861.00
Aarambh SI & IE Program	9,656.10	II	Sightsavers Roche Program	4,58,330.00
Aarambh UNICEF Program	17,052.26	II	Sightsavers Glaucoma Program	4,00,000.00
Vision Center-Amrita Drishti	1,15,029.00	II	Enfold Proactive Health Trust	35,000.00
		II	Child Line Foundation	1,77,055.00
		II		
By Program Expenses Indore	38501.00	II	To Other Receipt NON FCRA FY 2025-26	73,167.00
Bank Charges	30.00	II	Bank Interest Earned-Bhopal	72,479.00
Salary-Cleaner	33,000.00	II	Bank Interest Earned-Indore	688.00
Audit Fees.	5,000.00	II		
Office Exp	471.00	II		
		II		
By Aarambh Society Expenses	348421.25	II	To Other Receipt NON FCRA FY 2025-26	5,50,829.00
Audit Fess & Return Charges	9,500.00	II	Donation Bhopal	5,29,829.00
Office Rent Bhopal	2,02,900.00	II	Donation Indore	21,000.00
Social Worker Salary	80,600.00	II		
Telephone & Other Exp	6,000.00	II		
Office Maintenance Exp	3,000.00	II		
Office Cleaner Salary	45,500.00	II		
Bank Charges	921.25	II		
		II		
By Depreciation Expenditure	196236.90	II	To Excess of Expenditure Over	18,40,213.60
		II	the Income	
		II		
Total	30580029.57	II	Total	30580029.57

Verified & found correct on the basis of book of account & other record produced before us.

For : Aarambh Education & Community Development Society

(Anup Kishore Sahay)
General Secretary

Places : Bhopal
Date : 17.07.2026



R. M. Bellani & Co.
(Chartered Accountants)
Firm Reg. No. 06771C
C.A. Amit Singhi
Partner
Mem. No. 079384

Unique Document Identification Number (UDIN) for this document is 26079384MDYDVU4196

AARAMBH EDUCATION & COMMUNITY DEVELOPMENT SOCIETY

H.No:-24,Shri Narayan Guru Vihar, Near Infant Jesus Church, Vrindavan Nagar Road Ayodhya Bypass, Bhopal 462041

Consolidated Receipt & Payment Account for the Period 01st April-2025 to 31st March-2026

Receipt		Amount (Rs.)	Payment		Amount (Rs.)
To	FCRA Current Assets at Bank	13,95,061.26	By	FCRA Program Expenses	1,06,16,739.41
	FCRA Utilization CBI-Current	5,772.35		Child Fund International Project Jhabu	61,03,881.67
	FCRA Utilization CBI-Current	2,81,251.95		Amrita Drishti- Sightsavers	17,22,647.45
	FCRA Utilization CBI-Saving	6,99,052.24		Onesight Essior Luxottica Foundation	22,90,521.49
	FCRA Utilization Federal	32,064.72		Miracle Foundation	4,99,688.80
	FCRA-SBI-Main Account NDLS	3,76,920.00			
To	FCRA-Cash-in-Hand	215.00	By	FCRA Bank Charges	318.60
	Cash-in-Hand-The Miracle Foundation	170.00		SBI bank Charges	318.60
	Cash-in-Hand-Bhopal	45.00			
To	NON-FCRA Current Assets at Bank	51,84,653.34	By	FCRA Project Payable Exp 2024-25	4,69,488.00
	State Bank of India-6688	11,723.07			
	State Bank of India-1279	6,963.60	By	AARAMBH Expenses	8,404.00
	Central Bank of India-0561	5,727.33			
	HDFC Bank Ltd-7711	4,58,235.42	By	NON FCRA Program Expenses	1,87,20,112.41
	Central Bank of India-2447	11,557.25		Azim Premji Dewas Program	83,29,703.05
	Central Bank of India-4548	42,55,868.35		Azim Premji BPL & IND Program	25,57,920.00
	Central Bank of India-6938	3,76,764.69		UNICEF- Bhopal (Safe City)	56,04,446.00
	Bank of India-0696	2,861.72		Sightsavers - SI Program	5,94,874.00
	Bank of India-0336	13,148.76		Sightsavers - IE Program	6,48,822.00
	Federal Bank Ltd-065	41,431.35		Sightsaver-National Truckers Program	72,225.00
	Federal Bank Ltd-506	371.80		Sightsaver-Glaucoma Program	3,85,955.00
To	NON-FCRA-Cash-in-Hand	1,109.00		Amrita Drishti Rocha Program	3,84,430.00
	Cash in Hand-Indore	1,109.00		Aarambh SI & IE Program	9,656.10
To	FCRA Grant-In-Aid FY : 2025-26	1,05,28,633.00		Aarambh UNICEF Program	17,052.26
	Child Fund International US	61,38,106.00		Vision Center - Amrita Drishti	1,15,029.00
	Amrita Drishti- Sightsavers	21,63,712.00	By	Establishment Expenses -Indore Office	38,501.00
	Onesight Essior Luxottica Foundation	17,10,930.00		Bank Charges	30.00
	The Miracle Foundation	5,15,885.00		Salary-Cleaner	33,000.00
To	NON-FCRA Grant-In-Aid FY 2025-26	1,73,97,122.97		Audit Fees.	5,000.00
	Azim Premji Foundation Dewas	87,00,000.00		Office Exp	471.00
	Azim Premji Foundation Bhopal & IND	12,12,000.00	By	Establishment Expenses -Bhopal Office	3,31,921.25
	UNICEF - Bhopal (Safe City)	49,68,178.97		FCRA Audit Fees	9,500.00
	Sightsaver-National Truckers Program	83,025.00		Office Rent Bhopal	1,92,900.00
	Sightsavers IE Program	6,59,728.00		Social Worker Salary	80,600.00
	Sightsavers SI Program	8,80,861.00		Telephone & Internet Exp	6,000.00
	Sightsavers Roche Program	4,58,330.00		Office Maintenance Exp	3,000.00
	Sightsavers Glaucoma Program	4,00,000.00		Office Bai Salary	39,000.00
	Enfold Proactive Health Trust	35,000.00		Bank Charges	921.25
To	Grant Receivable Child Line Foundation	1,77,055.00	By	Advance to Hotel Palas	10,000.00
To	Other Receipts FY-2025-26	5,50,829.00		By Advance to Uday Society	41,001.00
	Donation Receipt Indore	21,000.00		By Advance to Niwcyd Bachpan Society	364.00
	Donation Receipt Bhopal	5,29,829.00		By Advance to Mushkan Society	1,76,571.00
To	Advance Refund Uday Social	5,88,323.00		By Unsecured loan Anup Kishore Sahay	83,800.00
To	FCRA Bank Interest	13,009.00		By Payable expenses 2024-25	18,06,960.00
	Bank Interest Earned-CBI-5540	7,188.00	By	NON FCRA Cash-In-Hand	1,109.00
	Bank Interest Earned-FDL-3552	2,928.00		Cash in Hand-Indore	1,109.00
	Bank Interest Earned-SBI-999	2,893.00	By	NON-FCRA-Cash-at-Bank	27,61,919.65
To	Bank Interest	73,167.00		State Bank of India-6688	37,293.07
	State Bank of India-6688	515.00		State Bank of India-1279	7,142.60
	State Bank of India-1279	179.00		Central Bank of India-0561	1,11,780.08
	Central Bank of India-0561	960.00		HDFC Bank Ltd-7711	3,43,206.42
	Central Bank of India-2447	2,654.00		Central Bank of India-2447	89,904.15
	Central Bank of India-6938	11,361.00		Central Bank of India-6938	87,445.40
	Bank of India-0696	74.00		Bank of India-0696	2,935.72
	Federal Bank Ltd-065	301.00		Bank of India-0336	13,148.76
	Federal Bank Ltd-506	313.00		Federal Bank Ltd-065	21,832.35
	Central Bank of India-4548	56,810.00		Federal Bank Ltd-506	3,083.80
				Central Bank of India-4548	20,44,147.30
Total		3,59,09,177.57	By	FCRA Cash in Hand	215.00
				Cash in Hand_IND	170.00
				Cash in Hand BPL	45.00
			By	FCRA Current Assets at Bank	8,41,753.25
				FCRA Utilization CBI-Current-5767	33,191.90
				FCRA Utilization CBI-Current-9946	6,57,681.28
				FCRA Utilization CBI-5540	1,26,648.75
				FCRA Utilization Federal-3552	13,092.02
				FCRA Utilization-SBI-Saving-999	11,139.30
Total		3,59,09,177.57	Total		3,59,09,177.57

Verified & found correct on the basis of book of account & other record produced by the

For : Aarambh Education & Community Development Society

(Anup Kishore Sahay)
General Secretary

Places : Bhopal
Date : 17.07.2026



For : R. M. Bellani & Co.
(Chartered Accountants)
Firm Reg. No. 06771C

CA. Amit Singh
Partner
Mem. No. 079384



AARAMBH EDUCATION & COMMUNITY DEVELOPMENT SOCIETY

H.No:-24,Shri Narayan Guru Vihar, Near Infant Jesus Church, Vrindavan Nagar Road Ayodhya Bypass, Bhopal 462041

Depreciation Shedule as on 31st March 2026

Sl No.	Particular	Rate of Depr.	Opening Balance 1st April-2025	Addition Before september	Addition After september	Total	Depreciation	Closing Balance 31st March-2026	Remark
Furniture & Fixtures at Bhopal Office									
1	Furniture Bhopal	10%	INR 4,057	INR -	INR -	INR 4,057	INR 405.73	INR 3,652	
2	Invetor & Battery	10%	INR 3,773	INR -	INR -	INR 3,773	INR 377.30	INR 3,396	
3	Furniture & Fixtures - Indore	10%	INR 4,181	INR -	INR -	INR 4,181	INR 418.12	INR 3,763	
Equipment									
1	CC TV Camera	30%	INR 774	INR -	INR -	INR 774	INR 232.05	INR 541	
2	Vehicle-Tata Wagnor	15%	INR 12,98,694	INR -	INR -	INR 12,98,694	INR 1,94,804.06	INR 11,03,890	
	Total		INR 13,11,478	INR -	INR -	INR 13,11,478	INR 1,96,237	INR 11,15,241	

For : Aarambh Education & Community Development Society

(Anup Kishore Sahay)

General Secretary

Places : Bhopal

Date : 17.07.2026

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For : R. M. Bellani & Co.

(Chartered Accountants)

Firm Reg. No. 067746



Amit Singh
Partner

Mem. No. 079384