

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

FOUNDATION FOR AWARENESS COUNSELLING AND EDUCATION (FACE)

Opinion

We have audited the financial statements of FOUNDATION FOR AWARENESS COUNSELLING AND EDUCATION (the entity), which comprise the Balance Sheet as at 31st March 2026, and the Income and Expenditure Account and the Receipts and Payments Account for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March 2026 and of its financial performance and its receipts and payments 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. 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 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.

Emphasis of Matter

We are informed that the management is still in the process of making systemic changes necessary for presenting the Financial Statements in the new format suggested by the Institute of Chartered Accountants of India. Our opinion is not modified in respect of this matter.

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 in accordance with the aforesaid Accounting Standards, 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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.

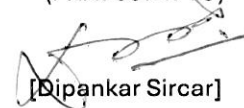
Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- 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.

PATNA,
DATED: August 17, 2026
UDIN: 26073514LXNB/K8326

For D SIRCAR & ASSOCIATES
Chartered Accountants
(FRN: 037471C)


[Dipankar Sircar]
Proprietor
(MRN: 073514)

**FOUNDATION FOR AWARENESS
COUNSELLING AND EDUCATION (FACE)**

**RAJAPARA, PAKUR
JHARKHAND - 816107**

BALANCE SHEET AS AT MARCH 31, 2026	NOTE	MARCH 31 2026	MARCH 31 2025
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Sources of Funds		Rs.	Rs.
Capital Fund	01	41,522.64	41,522.64
General Fund	02	259,509.42	664,256.32
Non-Current Liabilities	03	76,000.00	-
Current Liabilities	04	914,073.44	319,829.20
Total		1,291,105.50	1,025,608.16

Application of Funds		Rs.	Rs.
Properties, Plant and Equipment Tangible Assets	05	743,371.00	814,085.00
Non-Current Assets		-	-
Current Liabilities	06	547,734.50	211,523.16
Total		1,291,105.50	1,025,608.16

In terms of our report of even date

For D SIRCAR & ASSOCIATES
Chartered Accountants
[FRN: 037471C]

PATNA,
Dated: August 17, 2026



(Dipankar Sircar)
Proprietor
[M. No. 073514]

[Signature]
PRESIDENT

**President
FACE**

[Signature]
SECRETARY

**Secretary
FACE**

[Signature]
TREASURER

**Treasurer
FACE**

**FOUNDATION FOR AWARENESS
COUNSELLING AND EDUCATION (FACE)**

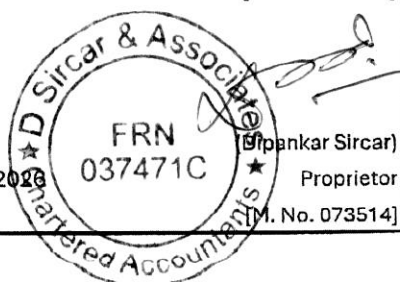
**RAJAPARA, PAKUR
JHARKHAND - 816107**

INCOME & EXPENDITURE ACCOUNT		NOTE		MARCH 31	MARCH 31
FOR THE YEAR ENDED MARCH 31, 2026				2026	2025
				[RESTRICTED FUNDS ONLY]	
Income				Rs.	Rs.
Donations and Grants	07			11,710,048.00	9,936,272.00
Other Income	08			113,853.14	28,130.36
Total				11,823,901.14	9,964,402.36
Expenses				Rs.	Rs.
Honorarium	09			8,467,512.00	7,258,065.00
Teacher Development & TLM Expenses	10			1,506,582.88	1,374,611.70
Project & Programme Expenses	11			1,527,514.00	1,058,853.00
Office & Administrative Expenses	12			209,105.16	163,735.83
Travelling Expenses				261,720.00	33,035.00
Depreciation on Properties, Plant & Equipment				256,214.00	-
				12,228,648.04	9,888,300.53
Surplus/(Deficit)				Rs.	Rs.
Revenue Surplur/Deficit for the year transferred the General Fund				(404,746.90)	76,101.83

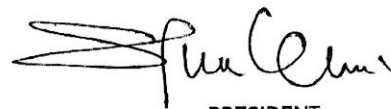
In terms of our report of even date

For D SIRCAR & ASSOCIATES
Chartered Accountants
[FRN: 037471C]

PATNA,
Dated: August 17, 2026



(Pranankar Sircar)
Proprietor
[M. No. 073514]


PRESIDENT

**President
FACE**


SECRETARY

**Secretary
FACE**


TREASURER

**Treasurer
FACE**

**FOUNDATION FOR AWARENESS
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**RAJAPARA, PAKUR
JHARKHAND - 816107**

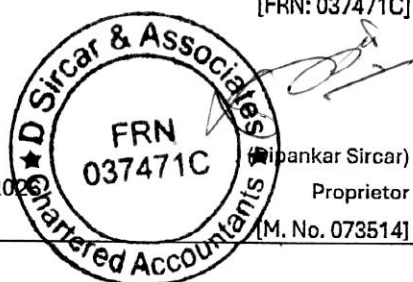
RECEIPTS AND PAYMENTS ACCOUNT		NOTE		AMOUNT	AMOUNT
FOR THE YEAR ENDED MARCH 31, 2026					
Receipts				Rs.	Rs.
Opening Balances					
Cash in hand				1,446.00	
With Banks					
Punjab National Bank				9,302.64	
State Bank of India				171,850.67	
Bank of India				16,819.14	199,418.45
Specified Donations					12,317,894.00
Other Donations					10,500.00
Other Income					113,853.14
Temporary Advances					76,000.00
Total				-	12,717,665.59

Payments			Rs.	Rs.
Revenue Expenses				
Honorarium			8,467,512.00	
Teacher Development & TLM Expenses			1,506,582.88	
Project & Programme Expenses			1,527,514.00	
Office & Administrative Expenses			233,206.92	
Travelling Expenses			261,720.00	11,996,535.80
Capital Expenses				
Additions to Fixed Assets				185,500.00
Income Tax Deducted at Source				7,787.00
Closing Balances				
Cash in hand			-	
With Banks				
Punjab National Bank			32,346.77	
State Bank of India			748.88	
Bank of India			494,747.14	527,842.79
Total			12,524,378.59	12,717,665.59

In terms of our report of even date

For D SIRCAR & ASSOCIATES
Chartered Accountants
[FRN: 037471C]

PATNA,
Dated: August 17, 2026



(Pankar Sircar)
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[M. No. 073514]

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**RAJAPARA, PAKUR
JHARKHAND - 816107**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026	MARCH 31 2026	MARCH 31 2025
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Note 01: Capital Fund	Rs.	Rs.
As per last account	41,522.64	41,522.64
Total	41,522.64	41,522.64

Note 02: General Fund	Rs.	Rs.
As per last account	664,256.32	588,154.49
Surplus/(Deficit) for the year	(404,746.90)	76,101.83
Total	259,509.42	664,256.32

Note 03: Non-Current Liabilities	Rs.	Rs.
Temporary Advance from Members	60,000.00	-
Net Balance in Inter-unit Account	16,000.00	-
Total	76,000.00	-

Note 04: Current Liabilities	Rs.	Rs.
Auditor's Remuneration	3,000.00	27,000.00
Unutilised Grant	640,846.00	22,500.00
Other Liabilities for Expenses	270,227.44	270,329.20
Total	914,073.44	319,829.20

Note: 05 Property, Plant and Equipment

	W.D.V. AS ON 31.03.2025	ADDITION/ACQUISITION		TOTAL	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2026
		PRIOR TO 01.10.2025	AFTER 30.09.2025			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Furniture & Fixture	265,495.00	40,500.00	-	305,995.00	28,575.00	277,420.00
Office Equipment	83,190.00	37,500.00	-	120,690.00	19,979.00	100,711.00
Laptop	385,600.00	88,000.00	-	473,600.00	171,840.00	301,760.00
Printer	19,000.00	19,500.00	-	38,500.00	11,500.00	27,000.00
Hard Disc	15,000.00	-	-	15,000.00	6,000.00	9,000.00
Computer	45,800.00	-	-	45,800.00	18,320.00	27,480.00
Total	814,085.00	185,500.00	-	999,585.00	256,214.00	743,371.00
Previous year's figures	814,085.00	-	-	814,085.00	-	814,085.00



**FOUNDATION FOR AWARENESS
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**RAJAPARA, PAKUR
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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR	MARCH 31	MARCH 31
THE YEAR ENDED MARCH 31, 2026	2026	2025

Note 06: Current Assets	Rs.	Rs.
Cash in hand		1,446.00
At Bank with		
Punjab National Bank (PNB)	32,346.77	9,300.88
State Bank of India (SBI)	748.88	171,731.93
SBI, New Delhi (FCRA)	-	118.74
PNB, A/c - IIMPACT	-	1.76
Bank of India	494,747.14	16,819.14
Tax Deducted at Source Receivable	19,891.71	12,104.71
Total	547,734.50	211,523.16

Note 07: Donations and Grants	Rs.	Rs.
Donations	10,500.00	9,000.00
(A)	10,500.00	9,000.00
Restricted Grants		
From U N Foundation	-	500,000.00
From Vibha	995,474.00	2,009,443.00
From IIMPACT	7,536,613.00	7,417,829.00
From APPI (IDEA)	2,659,654.00	-
From Aagaaz	307,807.00	-
From JISOWA	200,000.00	-
(B)	11,699,548.00	9,927,272.00
Total (A + B)	11,710,048.00	9,936,272.00

Note 08: Other Income	Rs.	Rs.
Membership Fee	21,600.00	10,800.00
Bank Interest	80,253.14	15,828.36
Miscellaneous Receipts	12,000.00	1,502.00
Total	113,853.14	28,130.36



**FOUNDATION FOR AWARENESS
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**RAJAPARA, PAKUR
JHARKHAND - 816107**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026	MARCH 31 2026	MARCH 31 2025
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Note 09: Honorarium	Rs.	Rs.
Programme In-charge	329,100.00	776,664.00
Project Mentors	467,500.00	1,056,000.00
Teachers	4,349,279.00	4,298,278.00
Supervisor	912,872.00	867,515.00
Support Staff	263,324.00	130,308.00
Programme Coordinator	275,000.00	-
Cluster Facilitator	718,837.00	-
MIS & Documentation Coordinator	275,000.00	-
Project Director	369,600.00	-
Programme Internal Resource Facilitator	247,500.00	-
Accountant	165,000.00	-
Programme Advisor	94,500.00	129,300.00
Total	8,467,512.00	7,258,065.00

Note 10: Teacher Development & TLM Materials	Rs.	Rs.
Teachers' Training Expenses	440,992.00	440,975.00
Teachers' Meeting Expenses	86,250.00	88,555.00
Teaching-Learning Material	587,756.88	577,278.70
Pupils' Academic Evaluation	110,591.00	110,508.00
Events and Celebration	224,277.00	100,600.00
Alumni Engagement	56,716.00	56,695.00
Total	1,506,582.88	1,374,611.70

Note 11: Project & Programme Expenses	Rs.	Rs.
Programme Cost	880,854.00	310,768.00
Center Maintenance Exp.	242,900.00	394,025.00
Project Office Rent	241,760.00	192,060.00
Payments to Supervisors	162,000.00	162,000.00
Total	1,527,514.00	1,058,853.00



**FOUNDATION FOR AWARENESS
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**RAJAPARA, PAKUR
JHARKHAND - 816107**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026	MARCH 31	MARCH 31
	2026	2025
Note 12: Office & Administrative Expenses	Rs.	Rs.
VANI Membership	-	3,000.00
Annual Report	-	7,000.00
Reward for Children	81,480.00	-
Office Maintenance	21,265.00	43,554.00
Finance Management	31,500.00	66,000.00
Consultancy	6,000.00	-
Adm. & Coordination	26,000.00	-
Audit Fee	28,759.00	36,000.00
Bank Charge	14,101.16	8,181.83
Total	209,105.16	163,735.83

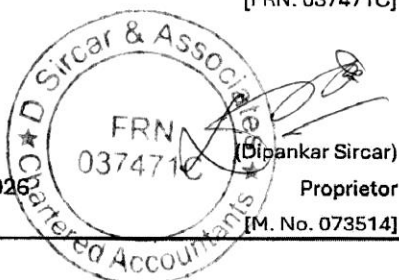
Note 13: Significant Accounting Policies

1. The Financial Statements are prepared under the historical cost convention, on accrual basis, applying accounting policies consistent with those applied in the previous year.
2. Fixed Assets are stated at cost including taxes, freight and other expenses incidental to bringing them to a state fit for their intended use.
3. Income and expenditure, in general, are accounted for on accrual basis, except membership fee which is accounted for as and when received. Income other than grants is recognised when it can be reliably measured and it is reasonably certain that the related economic benefits will flow to the Society.
4. Income from Grants is recognised on the basis of sanctions by the funding agencies as reduced by unspent amounts thereout, if any, when it is reasonably assessed that the Society will comply with the conditions attached to the Grant.
5. No tax, either current or deferred, is provided for on the income of the Society as the same is exempt from tax by virtue of its registration as a charitable institution under the Income-tax

Signatures to Notes 1 to 13

For D SIRCAR & ASSOCIATES
Chartered Accountants
[FRN: 037471C]

PATNA,
Dated: August 17, 2026



(Dipankar Sircar)
Proprietor
[M. No. 073514]

[Signature]

PRESIDENT
**President
FACE**

[Signature]
SECRETARY

**Secretary
FACE**

[Signature]
TREASURER

**Treasurer
FACE**