

Independent Auditor's Report

**THE MEMBERS,
MASHAL (FOREIGN CONTRIBUTION ACCOUNT)
20C, PATLIPUTRA COLONY
PATNA 800014
BIHAR**

**Independent Auditor's Statement to the Foreign Contributions received for the
Financial Year ending on March 31, 2026**

Opinion

We have audited the financial statement of the **MASHAL** ("the Society") having its registered office at the above-mentioned address in accordance with **Foreign Contribution (Regulation) Act, 2010** ("the Act") which comprise the Balance Sheet as at 31st March, 2026, and the statement of Income & Expenditure & Statement of Receipts and Payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statement for the year ended March 31st, 2026 give a true and fair view of the financial position of the Society, its consolidated results of operations and its consolidated cash flows in accordance with the International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under the Societies Registration Act, 1860. 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Societies Registration Act, 1860 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

The society unit's net worth is positive and the unit has not taken unsecured loans from its members. As per the management the Society is still a going concern entity because it is in process of identifying new plans to improve the performance of the society. Instead of the above factors there is no uncertainty on the society's ability to continue as a going concern. The society has prepared its financial statements on a going concern basis. Information other than the Financial Statements and Auditors' Report thereon The Society's management and members are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Board of Members is responsible for the matters stated in Societies Registration Act, 1860. ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Board of Members is responsible for assessing the Society'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 the Board of Members either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so. The Board of Members are also responsible for overseeing the society'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.
- 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 Society'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 Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all

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relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements, read with note on accounts given in Notes 15, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2026;
- (b) in the case of the statement of Income & Expenditure, of the SURPLUS for the year ended on that date;

Report on Other Legal and Regulatory Requirements

- a. 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;
- b. in our opinion proper books of account as required by law have been kept by the unit so far as appears from our examination of those books;
- c. the Balance Sheet, statement of income & expenditure of the unit of the society, dealt with by this Report are in agreement with the books of account;
- d. As explain to us said society had followed the provisions of the Societies Registration Act 1860.

For Dutt & Khan
Chartered Accountants
FRN no. 000565C OF 1972

(C.A. Anuj K. Ganguly)
Partner
Membership no. 401981

Date: 25.08.2026
Place: Patna
UDIN: 26401981FRJCKV2015

Name Of The Society : MASHAL,PATNA,FOREIGN CONTRIBUTION ACCOUNTS
Balance Sheet as at 31st March 2026

(Amount in Rs.)

	Particulars	Note	31st March 2026	31st March 2025
I	Sources of Funds			
1	NPO Funds			
(a)	Restricted Funds	3	1,13,56,981.10	1,52,63,124.30
(b)	Unrestricted Funds	3	27,59,699.63	20,94,501.90
			1,41,16,680.73	1,73,57,626.20
2	Non-current liabilities			
(a)	Other long-term liabilities		-	-
			-	-
3	Current liabilities			
(a)	Other current liabilities	4	-	31,046.00
			-	31,046.00
	Total		1,41,16,680.73	1,73,88,672.20
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	7	40,83,740.00	31,70,659.00
(b)	Non-current investments	5	97,60,851.27	1,37,13,506.00
(c)	Long Term Loans and Advances		-	-
(c)	Other non-current assets		-	-
			1,38,44,591.27	1,68,84,165.00
2	Current assets			
(a)	Current investments		-	-
(b)	Cash and bank balances	6	2,04,088.88	4,08,047.20
(c)	Other current assets	8	68,000.58	96,460.00
			2,72,089.46	5,04,507.20
	Total		1,41,16,680.73	1,73,88,672.20
	Brief about the Entity	1		
	Significant Accounting Policies and Notes to Accounts	1-15		
	The accompanying notes are an integral part of the financial statements			

Examined and Found Correct as per Books of Accounts
on Test Check Basis and Information Furnished Read with
Notes to Accounts given from 1 to 15

Date: 25-08-2026

Place: Patna

UDIN: 26401981FRJCKV2015

FOR DUTT AND KHAN
(Chartered Accountants)

Firm Registration No.: 000565C

ANUS KUMAR GANGULY
(Partner)

Membership No.: 401981

Abhishek
President
MASHAL

Chinnamurthy
Secretary
Mashal

Shruti
Treasurer
Mashal

Name Of The Society : MASHAL, PATNA, FOREIGN CONTRIBUTION ACCOUNTS
Income and Expenditure for the year ended 31st March 2026

Particulars	Note	Unrestricted funds	Restricted funds	31st March 2026	Unrestricted funds	Restricted funds	31st March 2025
I Income							
(a) Unspent Balance Of Previous Year	9	-	1,20,92,465.30	1,20,92,465.30	-	1,23,86,712.22	1,23,86,712.22
(b) Grant Received During the Year	10	-	2,11,98,442.88	2,11,98,442.88	-	2,73,53,172.00	2,73,53,172.00
II Other Income	11	8,27,953.85	-	8,27,953.85	-	9,95,993.00	9,95,993.00
III Total Income (I+II)		8,27,953.85	3,32,90,908.18	3,41,18,862.03	-	4,07,35,877.22	4,07,35,877.22
IV Expenses							
(a) Employee benefits expense	12	-	-	-	-	-	-
(b) Depreciation and amortization	7	-	10,96,821.00	10,96,821.00	-	7,25,728.00	7,25,728.00
(c) Expenditure Against Grant	13	-	2,60,17,667.08	2,60,17,667.08	-	2,76,47,417.92	2,76,47,417.92
(d) Other expenses	14	66,126.24	-	66,126.24	-	20,720.58	20,720.58
Total expenses		66,126.24	2,71,14,488.08	2,71,80,614.32	-	2,83,93,866.50	2,83,93,866.50
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III - IV)		7,61,827.61	61,76,420.10	69,38,247.71	-	1,23,42,010.72	1,23,42,010.72
ADD-Depreciation Not Allowed As per Income Tax		-	10,96,821.00	10,96,821.00	-	7,25,728.00	7,25,728.00
VI Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		7,61,827.61	72,73,241.10	80,35,068.71	-	1,30,67,738.72	1,30,67,738.72
VIII Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		7,61,827.61	72,73,241.10	80,35,068.71	-	1,30,67,738.72	1,30,67,738.72
Profit Before Depreciation		7,61,827.61	72,73,241.10	80,35,068.71	-	1,30,67,738.72	1,30,67,738.72
Appropriations Transfer to funds							
Unspent Grant Transferred To Designated Fund		-	72,73,241.10	72,73,241.10	-	1,20,92,465.30	1,20,92,465.30
Balance transferred to General Reserve		7,61,827.61	-	7,61,827.61	-	9,75,273.42	9,75,273.42
		7,61,827.61	72,73,241.10	80,35,068.71	-	1,30,67,738.72	1,30,67,738.72
The accompanying notes are an integral part of the financial statements							

Examined and Found Correct as per Books of Accounts
on Test Check Basis and Information Furnished Read with
Notes to Accounts given from 1 to 15

Date: 25-08-2026

Place: Patna

UDIN: 26401981FRJCKV2015

Abhishek
President
MASHAL

Chetan Kumar
Secretary
Mashal

Shamsher
Treasurer
Mashal

FOR DUTT AND KHAN
(Chartered Accountants)
Firm Registration No.: 000505C
(Partner)
ANIL KUMAR GANGULY

Membership No.: 401981

Name Of The Society : MASHAL,PATNA,FOREIGN CONTRIBUTION ACCOUNTS
Notes forming part of the Financial Statements for the year ended, 31st March, 2026

1 Brief about the entity

Mashal is a charitable social organization deeply committed to creating meaningful change among marginalized communities. Registered under the Societies Registration Act 21, 1860 (Reg. No: 708/2000-01) and the Foreign Contribution Regulation Act, 1976 (Reg. No: 031170409), Mashal has been a beacon of hope and empowerment since its inception in 2000.

2 Significant Accounting Policies :

(A) Notes to Accounts :

1 Basis of preparation of financial statements

- These accounts have been prepared under the historical cost convention and on the basis of Going Concern and are consistent with Generally Accepted Accounting Principles.
- The Society is following accrual basis of accounting.

2 Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation.

3 Depreciation

Depreciation on fixed assets has been provided in the manner and as per the rates prescribed under the Income Tax Rules, 1962.

4 Investments

Investments are stated at their Face Value.

6 Revenue Recognition

- Income are recognized as income on accrual basis.
- Interest income from saving bank account is recognised when actually credited in the bank accounts.

8 Provision for Tax

No provision for taxation has been considered necessary in view of the fact that income of the society is exempt under section 11

9 Project/Program Fixed Assets

Fixed Assets purchased out of the specified purpose grants / project funds are capitalised by transferring an equivalent amount to

(B) Notes to Accounts :

1 Capital Fund

Capital Fund represents written down value of fixed assets as at 31st March 2026.

- Certain balances under the head Sundry Creditors & Loans and Advances are subject to confirmation/reconciliation. Necessary adjustments, if any will be carried out on the receipt of such confirmation.
- The current year financial statements have been prepared in accordance with the format prescribed by ICAI. Accordingly, the previous year financial statements have been restated on the same basis to ensure comparability.
- Previous year's figures have been re-grouped and / or re-classified, wherever considered necessary.

3 NPOs Funds

(Amount in Rs.)					
Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Utilised/adjusted during the year	As at 31st March 2026 (Closing Balance)
(A)	Restrected Fund	1,52,63,124.30	2,32,08,344.88	2,71,14,488.08	1,13,56,981.10
1	Capital Funds (sub note 3.1)	31,70,659.00	20,09,902.00	10,96,821.00	40,83,740.00
2	Designated Fund (sub note 3.2)	1,20,92,465.30	2,11,98,442.88	2,60,17,667.08	72,73,241.10
(B)	Unrestricted Fund	20,94,501.90	7,61,827.61	96,629.88	27,59,699.63
3	General Reserve (sub note 3.3)	20,94,501.90	7,61,827.61	96,629.88	27,59,699.63
	Total	1,73,57,626.20	2,39,70,172.49	2,72,11,117.96	1,41,16,680.73

Examined and Found Correct as per Books of Accounts on Test Check Basis and Information Furnished Read with Notes to Accounts given from 1 to 15

Date: 25-08-2026

Place: Patna

UDIN: 26401981FRJCKV2015

FOR DUTT AND KHAN

(Chartered Accountants)

Firm Registration No.: 000565C

ANUJ KUMAR GANGULY

(Partner)

Membership No.: 401981

Name Of The Society : MASHAL,PATNA,FOREIGN CONTRIBUTION ACCOUNTS

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

(Amount in Rs.)

		31st March 2026	31st March 2025
4	Other current liabilities		
(a)	Usha Enterprises	-	28,935.00
(b)	TDS on Contract	-	2,111.00
	Total Other current liabilities	-	31,046.00
6	Cash and Bank Balances	31st March 2026	31st March 2025
A	Cash and cash equivalents		
(a)	On bank accounts		
	State Bank of India 40106180519	17,488.14	18,236.46
	State Bank of India 40218646507	1,86,600.74	3,89,810.74
(b)	Cash on hand	-	-
	Total	2,04,088.88	4,08,047.20
7	Other current assets	31st March 2026	31st March 2025
(a)	TDS Receivable	51,505.58	96,460.00
(b)	TCS Receivable	16,495.00	
	Total	68,000.58	96,460.00

Date: 25-08-2026

Place: Patna

UDIN: 26401981FRJCKV2015



Name Of The Society : MASHAL,PATNA,FOREIGN CONTRIBUTION ACCOUNTS

7 Property, Plant and Equipment and Intangible Assets (owned assets) (Refer Sub Notes 7.1)

Property, Plant and Equipment and Intangible Assets	Property, Plant and Equipment and Intangible Assets	Total
Gross Block		
At 1 April 2025	68,13,486.00	68,13,486.00
Additions	20,09,902.00	20,09,902.00
Deductions/Adjustments	-	-
At 1 April 2024	44,64,822.00	44,64,822.00
Additions	23,48,664.00	23,48,664.00
Deductions/Adjustments	-	-
At 31 March 2026	88,23,388.00	88,23,388.00
At 31 March 2025	68,13,486.00	68,13,486.00
Depreciation/Adjustments		
At 1 April 2025	36,42,827.00	36,42,827.00
Additions	10,96,821.00	10,96,821.00
Deductions/Adjustments	-	-
At 1 April 2024	29,17,099.00	29,17,099.00
Additions	7,25,728.00	7,25,728.00
Deductions/Adjustments	-	-
At 31 March 2026	47,39,648.00	47,39,648.00
At 31 March 2025	36,42,827.00	36,42,827.00
Net Block		
At 31 March 2025	31,70,659.00	31,70,659.00
At 31 March 2026	40,83,740.00	40,83,740.00

Date: 25-08-2026

Place: Patna

UDIN: 26401981FRJCKV2015



**MASHAL
PATNA**

**FOREIGN CONTRIBUION ACCOUNTS
SCHEDULE 1 to 10 FORMING PART OF OF THE ACCOUNTS
SUB SCHEDULE 7.1 OF FIXED ASSETS**

NAME OF ASSETS	DEP. RATE	COST		DEPRECIATION		NET BLOCK	
		AS ON 01.04.2025	ADDITIONS More Than 180 Days Less Than 180 Days	AS ON 01.04.2025	FOR THE YEAR 31.03.2026	AS ON 31.03.2026	AS ON 31.03.2025
* FURNITURE & FIXTURES - Furniture	10%	74,485.00	-	-	2,597.00	23,374.00	25,971.00
* PLANT & MACHINERY							
- Audio Visual Equipments	15%	1,11,116.00	-	-	2,342.00	13,272.00	15,614.00
- Vehicle	15%	1,05,350.00	-	-	12,182.00	69,033.00	81,215.00
-- Bicycle	15%	15,800.00	-	-	337.00	1,909.00	2,246.00
-- Scooty	15%	1,31,331.00	-	-	2,877.00	16,305.00	19,182.00
-- Jeep	15%	6,76,413.00	-	-	14,234.00	80,661.00	94,895.00
-- Bolero	15%	11,97,085.00	-	-	1,02,003.00	5,78,020.00	6,80,023.00
-- Scorpio-N/Z6 DMT/ 2wd 7 Str	15%	-	20,09,902.00	-	1,50,743.00	18,59,159.00	-
- Health Centre Lab Equipments	15%	14,80,487.00	-	-	46,901.00	2,65,775.00	3,12,676.00
- Solar Panel	40%	14,53,154.00	-	-	4,65,009.00	6,97,514.00	11,62,523.00
- Submersible Pump	15%	18,820.00	-	-	2,611.00	14,797.00	17,408.00
- Generator	15%	28,800.00	-	-	1,281.00	7,259.00	8,540.00
- CCTV	15%	79,970.00	-	-	3,865.00	21,904.00	25,769.00
- Computers & Software	40%	6,46,675.00	-	-	35,759.00	53,638.00	89,397.00
-- Tablets	40%	7,94,000.00	-	-	2,54,080.00	3,81,120.00	6,35,200.00
TOTAL Rs.		68,13,486.00	-	20,09,902.00	10,96,821.00	40,83,740.00	31,70,659.00

Date: 25-08-2026

Place: Patna

UDIN: 26401981FRJCKV2015



Name Of The Society : MASHAL,PATNA,FOREIGN CONTRIBUTION ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

		31st March 2026			31st March 2025
		Restricted	Unrestricted	Total	Total
9 Unspent Balance Of Previous Year					
(a) Designated Funds		1,20,92,465.30			1,23,86,712.22
		1,20,92,465.30	-	-	1,23,86,712.22
10 Grant In Aid Received		31st March 2026			31st March 2025
(a) Grant Received During The Year		2,11,98,442.88	-	2,11,98,442.88	2,73,53,172.00
		2,11,98,442.88	-	2,11,98,442.88	2,73,53,172.00
11 Other income		31st March 2026			31st March 2025
(a) Interest on Saving Accounts		-	33,815.00	33,815.00	31,307.00
(b) Interest on Fixed Deposit		-	7,65,203.85	7,65,203.85	9,64,686.00
(C) Liability Written off		-	28,935.00	28,935.00	
Total other income		-	8,27,953.85	8,27,953.85	9,95,993.00
12 Employee benefits expense		31st March 2026			31st March 2025
(Including contract labour)					
Total			-	-	-
7 Depreciation and amortization expense		31st March 2026			31st March 2025
(a) on tangible assets (Refer note 7)		10,96,821.00	-	10,96,821.00	7,25,728.00
(b) on intangible assets			-		-
Total		10,96,821.00	-	10,96,821.00	7,25,728.00

(Amount in Rs.)

		31st March 2026			31st March 2025
13 Expenditure Against Grant					
(a) Designated Funds		2,60,17,667.08	-	2,60,17,667.08	2,76,47,417.92
Total		2,60,17,667.08	-	2,60,17,667.08	2,76,47,417.92
14 Other expenses		31st March 2026			31st March 2025
(a) Audit Fees		-	65,210.72	65,210.72	17,342.00
(b) Bank Charges		-	648.14	648.14	649.00
(c) Fine on Late TDS Payment		-	266.00	266.00	528.00
(d) Vehicle Running & Maintainance		-	-	-	2,202.00
(e) Rounding Off		-	1.38	1.38	(0.42)
Total		-	66,126.24	66,126.24	20,720.58

Date: 25-08-2026

Place: Patna

UDIN: 26401981FRJCKV2015



Name Of The Society : MASHAL,PATNA,FOREIGN CONTRIBUTION ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

		31st March 2026			31st March 2025
		Restricted	Unrestricted	Total	Total
9 Unspent Balance Of Previous Year					
(a) Designated Funds		1,20,92,465.30			1,23,86,712.22
		1,20,92,465.30	-	-	1,23,86,712.22
10 Grant In Aid Received		31st March 2026			31st March 2025
(a) Grant Received During The Year		2,11,98,442.88	-	2,11,98,442.88	2,73,53,172.00
		2,11,98,442.88	-	2,11,98,442.88	2,73,53,172.00
11 Other income		31st March 2026			31st March 2025
(a) Interest on Saving Accounts		-	33,815.00	33,815.00	31,307.00
(b) Interest on Fixed Deposit		-	7,65,203.85	7,65,203.85	9,64,686.00
(C) Liability Written off		-	28,935.00	28,935.00	
Total other income		-	8,27,953.85	8,27,953.85	9,95,993.00
12 Employee benefits expense		31st March 2026			31st March 2025
(Including contract labour)					
Total			-	-	-
7 Depreciation and amortization expense		31st March 2026			31st March 2025
(a) on tangible assets (Refer note 7)		10,96,821.00	-	10,96,821.00	7,25,728.00
(b) on intangible assets			-		-
Total		10,96,821.00	-	10,96,821.00	7,25,728.00

(Amount in Rs.)

		31st March 2026			31st March 2025
13 Expenditure Against Grant					
(a) Designated Funds		2,60,17,667.08	-	2,60,17,667.08	2,76,47,417.92
Total		2,60,17,667.08	-	2,60,17,667.08	2,76,47,417.92
14 Other expenses		31st March 2026			31st March 2025
(a) Audit Fees		-	65,210.72	65,210.72	17,342.00
(b) Bank Charges		-	648.14	648.14	649.00
(c) Fine on Late TDS Payment		-	266.00	266.00	528.00
(d) Vehicle Running & Maintainance		-	-	-	2,202.00
(e) Rounding Off		-	1.38	1.38	(0.42)
Total		-	66,126.24	66,126.24	20,720.58

Date: 25-08-2026

Place: Patna

UDIN: 26401981FRJCKV2015



Name Of The Society : MASHAL,PATNA,FOREIGN CONTRIBUTION ACCOUNTS
Notes forming part of the Financial Statements for the year ended 31st March, 2026

CAPITAL FUND (sub note 3.1)		As At 31st March, 2026	As At 31st March, 2025
As per last Balance sheet		31,70,659.00	15,47,723.00
Add : Fixed Assets Purchased during the year		20,09,902.00	23,48,664.00
Less: Transfer to General Reserve (Depreciation)		10,96,821.00	7,25,728.00
TOTAL		40,83,740.00	31,70,659.00

General Reserve (sub note 3.3)		As At 31st March, 2026	As At 31st March, 2025
As per last Balance Sheet		20,94,501.90	16,27,696.48
Add :- Excess of Income over Expenditure		7,61,827.61	9,75,273.42
Less:- Adjustment made during the year		169.88	1,302.88
Less: Tds as on 31/03/2024		-	5,07,165.12
Less: Tds as on 31/03/2025		96,460.00	
TOTAL		27,59,699.63	20,94,501.90

Date: 25-08-2026

Place: Patna

UDIN: 26401981FRJCKV2015



MASHAL
PATNA
FOREIGN CONTRIBUTION ACCOUNTS
Schedules forming part of the accounts for the year ended 31.03.2026 (Sub Schedule-3.2)
DESIGNATED FUNDS

SL.No.	Particulars	Opening Fund as on 01.04.2025	Adjustments	Fund Received	Inter Project Transfer (Cr.)	Total (Cr.)	Allocated to Income & Expenditure Account	Inter Project Transfer (Dr.)	Allocated to Capital Fund	Total (Dr.)	Closing Balance as on 31.03.2026
1	AAWS - Asha Kiran - Enhancing Infra. & Support	20,53,563.00	-	-	-	20,53,563.00	15,24,322.00	-	-	15,24,322.00	5,29,241.00
2	GID - Promoting Sus. Sci. Agri. Sys. - Yr 3	1,49,939.08	-	4,24,600.00	-	5,74,539.08	5,74,539.08	-	-	5,74,539.08	-
3	IBC - Promotion of Basic Education of Girl Children	26,75,584.00	-	-	-	26,75,584.00	26,75,584.00	-	-	26,75,584.00	-
4	KFB Austria	11,24,838.00	-	24,54,481.00	-	35,79,319.00	20,36,743.00	-	-	20,36,743.00	15,42,576.00
5	KM - Prom. of Basic Learning Among the Child	1,92,678.12	169.88	25,23,244.00	-	27,16,092.00	26,16,092.00	-	-	26,16,092.00	1,00,000.00
6	KM - Emp Child with Disability for Dig Liv(RXL)	-	-	24,92,852.00	-	24,92,852.00	15,36,572.00	-	-	15,36,572.00	9,56,280.00
7	AAWS - Integrated Living of Persons with Disabilities	16,95,606.00	-	-	-	16,95,606.00	16,95,606.00	-	-	16,95,606.00	-
8	MU - Emp of CBO Women & Adolescent Girls of Dalit	3,37,061.00	-	32,59,957.00	-	35,97,018.00	28,88,184.00	-	-	28,88,184.00	7,08,834.00
9	SND - Congregational Fund A-36/2025	2,07,000.00	-	-	-	2,07,000.00	2,07,000.00	-	-	2,07,000.00	-
10	SND - Congregational Fund A-37/2025	21,01,737.00	-	-	-	21,01,737.00	21,01,737.00	-	-	21,01,737.00	-
11	SND - Congregational Fund A-40/2025	13,73,072.00	-	-	-	13,73,072.00	13,73,072.00	-	-	13,73,072.00	-
12	SND - Congregational Fund A-10/26 Skp	-	-	15,70,625.00	-	15,70,625.00	7,35,707.00	-	-	7,35,707.00	8,34,918.00
13	SND - Congregational Fund A-11/2026 Imp	-	-	11,21,270.00	-	11,21,270.00	2,38,426.00	-	-	2,38,426.00	8,82,844.00
14	SND - Congregational Fund A-13/2026 Gahrri	-	-	21,95,637.00	-	21,95,637.00	20,54,929.00	-	-	20,54,929.00	1,40,708.00
15	SND - Congregational Fund A-17/2026 Piro	-	-	11,21,250.00	-	11,21,250.00	2,15,000.00	-	-	2,15,000.00	9,06,250.00
16	Ana - Grant Received From ANA Franco	-	-	1,49,450.00	-	1,49,450.00	1,49,450.00	-	-	1,49,450.00	-
17	AAWS - PWD at Sumbuck - 2026	-	-	5,00,850.00	-	5,00,850.00	61,693.00	-	-	61,693.00	4,39,157.00
18	Grant From Verein Schulkinder Darjeeling	-	-	29,59,500.00	-	29,59,500.00	29,08,454.00	-	-	29,08,454.00	51,046.00
19	Asha Kiran - (Maintenance and Care of Girls)	1,21,734.60	-	-	-	1,21,734.60	-	-	-	-	1,21,734.60
20	Empowerment of Women Fund	59,652.50	-	-	-	59,652.50	-	-	-	-	59,652.50
21	Tim Tehow Foundation	-	-	4,24,557.00	-	4,24,557.00	4,24,557.00	-	-	4,24,557.00	-
Total		1,20,92,465.30	169.88	2,11,98,273.00	-	3,32,90,908.18	2,60,17,667.08	-	-	2,60,17,667.08	72,73,241.10
Previous Year as at 31.03.2025		1,23,86,712.22	-	2,68,07,572.00	5,45,600.00	3,97,39,884.22	2,71,05,812.80	5,45,600.00	(3,994.88)	2,76,47,417.92	1,20,92,465.30

Date: 25-08-2026

Place: Patna

UDIN: 26401981ERJCKY2015



MASHAL
Schedule 5 for Fixed Deposits

Sl.no.	Name of Bank	Account No.	Date of Deposit	Amount Deposited	Rate of Interest	As on 01.04.2025	Interest Accrued	TDS on Interest	As on 31-03-2026
1	STATE BANK OF INDIA	42830333374	27.03.2024	1,64,275.00	6.80%	1,74,739.00	834.00	84.00	-
2	STATE BANK OF INDIA	43112816105	02.07.2024	10,00,000.00	6.80%	10,46,509.00	17,989.00	1,799.00	-
3	STATE BANK OF INDIA	43855860792	26.02.2025	11,00,000.00	6.80%	11,06,429.00	20,588.00	-	-
4	STATE BANK OF INDIA	43855904129	26.02.2025	14,00,000.00	6.80%	14,08,183.00	16,193.00	-	-
5	STATE BANK OF INDIA	43855933819	26.02.2025	12,00,000.00	6.80%	12,07,014.00	15,078.00	-	-
6	STATE BANK OF INDIA	43855937575	26.02.2025	9,00,000.00	6.80%	9,05,260.00	20,944.00	-	-
7	STATE BANK OF INDIA	43855938320	26.02.2025	8,00,000.00	6.80%	8,04,676.00	28,511.00	2,951.00	-
8	STATE BANK OF INDIA	42901325151	21.04.2024	15,00,000.00	6.80%	15,88,803.00	5,961.00	597.00	-
9	STATE BANK OF INDIA	42901366346	21.04.2024	16,00,000.00	6.80%	16,94,723.00	64,686.00	6,469.00	-
10	STATE BANK OF INDIA	42915679354	26.04.2024	12,50,000.00	6.80%	13,22,885.00	6,208.00	621.00	-
11	STATE BANK OF INDIA	42988616615	21.05.2024	9,00,000.00	6.80%	9,48,363.00	14,571.00	1,458.00	-
12	STATE BANK OF INDIA	43989833097	31.03.2025	5,00,000.00	6.25%	5,00,077.00	14,094.00	-	-
13	STATE BANK OF INDIA	44009684472	17.04.2025	10,00,000.00	6.25%	-	36,361.00	3,637.00	-
14	STATE BANK OF INDIA	44009689254	17.04.2025	10,00,000.00	6.25%	-	39,474.00	-	-
15	STATE BANK OF INDIA	44009692620	17.04.2025	9,00,000.00	6.25%	-	35,527.00	-	-
16	STATE BANK OF INDIA	44262491821	09.07.2025	11,00,000.00	6.25%	-	34,425.00	-	-



17	STATE BANK OF INDIA	44303063426	22.07.2025	9,50,000.00	6.25%	-	24,369.00	-	-
18	STATE BANK OF INDIA	44303115853	22.07.2025	11,50,000.00	6.25%	-	30,495.00	-	-
19	STATE BANK OF INDIA	43855775307	26.02.2025	10,00,000.00	6.80%	10,05,845.00	64,123.00	7,124.78	10,69,968.00
20	STATE BANK OF INDIA	44262494152	09.07.2025	12,00,000.00	6.80%	-	50,322.30	5,591.37	12,50,322.30
21	STATE BANK OF INDIA	44085802033	13.05.2025	10,00,000.00	6.80%	-	55,322.77	6,146.97	10,55,322.77
22	STATE BANK OF INDIA	44303089456	22.07.2025	10,50,000.00	6.80%	-	42,002.67	4,666.96	10,92,002.67
23	STATE BANK OF INDIA	44487158534	22.09.2025	10,00,000.00	6.80%	-	30,289.71	3,365.52	10,30,289.71
24	STATE BANK OF INDIA	44771099141	26.12.2025	12,00,000.00	6.80%	-	17,984.52	1,998.28	12,17,984.52
25	STATE BANK OF INDIA	44771125516	26.12.2025	9,00,000.00	6.80%	-	13,488.39	1,498.71	9,13,488.39
26	STATE BANK OF INDIA	44771126304	26.12.2025	10,00,000.00	6.80%	-	14,987.10	1,665.23	10,14,987.10
27	STATE BANK OF INDIA	44771127580	26.12.2025	11,00,000.00	6.80%	-	16,485.81	1,831.76	11,16,485.81
TOTAL						1,37,13,506.00	7,31,314.27	51,505.58	97,60,851.27

Date: 25-08-2026

Place: Patna

UDIN: 26401981FRJCKV2015



Name Of The Society : Mashal, Patna, Foreign Contribution Accounts
Receipt & Payment Account as on 31-03-2026

(Amount in Rs.)

PARTICULARS	AS ON 31st March 2026	AS ON 31st March 2025
RECEIPT		
Opening Balance		
SBI NDMB C/A - 40106180519	18,236.46	23,246.94
SBI- Patliputra-40218646507	3,89,810.74	4,46,693.64
RECEIPT FOR PROJECT FUNDS		
IBC - Promotion Of Basic Education Of Girl Children	-	36,32,839.00
KFB Austria	24,54,481.00	19,84,828.00
KM - Prom. Of Basic Learning Among The Child	25,23,244.00	27,91,893.00
KM - Emp Child with Disability for Dig Liv(RXL)	24,92,852.00	
Mu- Emp Of Cbo Women & Adolscent Girls Of Dalit.	32,59,957.00	28,18,007.00
Tim Tebow Foundation - Night To Shine	4,24,557.00	4,16,849.00
Aktion Arme Welt Stiftung	5,00,850.00	54,00,153.00
Gd - Promoting Sus. Sci. Agri. Sys.- Yr 2	-	3,04,946.00
Gd - Promoting Sus. Sci. Agri. Sys.- Yr 3	4,24,600.00	14,99,296.00
SND - Congregation Fund	-	53,02,571.00
SND - Congregational Fund A-10/26 Skp	15,70,625.00	-
SND - Congregational Fund A-11/2026 Jmp	11,21,270.00	-
SND - Congregational Fund A-13/2026 Gahiri	21,95,637.00	-
SND - Congregational Fund A-17/2026 Piro	11,21,250.00	-
Virein Shulkinder	29,59,500.00	27,30,707.00
Ana - Grant Received From ANA Franco	1,49,450.00	-
Current Liabilities		
Duties & Taxes		12,926.00
Investments		
Fixed Deposit With State Bank Of India	1,88,07,661.00	2,30,34,841.00
Interest Incomes		
Interest Earned on FD	4,26,308.00	5,21,247.00
Interest From Bank	33,815.00	31,307.00
Total	4,08,74,104.20	5,09,52,350.58

PAYMENT

SPECIFIED GRANT FUNDS

CF Congragational Fund, Shiekhpora & Sasaram	-	3,89,477.00
CHF - Solar Energy Integration Project at Shiekhpur	-	4,38,078.00
EW-Inter Fin Supprt for Empwt of Rural Poor Girl-M2	-	5,16,800.00
IBC - Promotion of Basic Education of Girl Children	24,87,135.00	9,13,412.00
KFB Austria	19,07,411.00	18,87,043.00



KM - Prom. of Basic Learning Among the Child	24,31,318.00	25,02,340.00
KM - Emp Child with Disability for Dig Liv(RXL)	14,81,469.00	-
MU- Emp of CBO Women & Adolscent Girls of Dalit.	27,36,343.00	23,44,340.00
Tim Tebow Foundation - Night to Shine	4,22,025.00	4,17,936.50
Aktion Arme Welt Stiftung	31,64,277.00	21,66,392.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 2	-	3,45,267.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 3	5,58,539.00	12,62,026.00
SND - Congregation Fund	-	47,15,877.40
SND - Congregational Fund A-10/26 Skp	7,06,607.00	-
SND - Congregational Fund A-11/2026 Jmp	2,14,950.00	-
SND - Congregational Fund A-13/2026 Gahiri	32,642.00	-
SND - Congregational Fund A-17/2026 Piro	1,99,100.00	-
SND - Congregational Fund A-36/2025	2,07,000.00	-
SND - Congregational Fund A-37/2025	20,69,254.00	-
SND - Congregational Fund A-40/2025	13,10,972.00	-
Edu. Of Children From Poor Families- Sumbuk, Darjee	-	27,64,498.00
Ana - Grant Received From ANA Franco	1,39,646.00	-
Grant From Verein SchulKinder Darjeeling	28,87,181.00	-

Current Liabilities

Duties & Taxes	-	92,779.00
TDS Payment	9,61,965.00	8,83,806.00

Sundry Creditors

Kone ELevator India Pvt Ltd.	-	1,22,428.00
Krishna Consultancy Service	-	16,050.00
Mushkipur Construction Pvt.Ltd	-	29,17,114.00
Usha Enterprises	-	14,24,219.00

Fixed Assets

Computers & Software	-	66,640.00
Samsung Tablet	-	7,94,000.00
Sumersible Pumps & Other Items	-	18,820.00
Vehicle	20,09,902.00	-

Investments

Fixed Deposit With State Bank Of India	1,45,50,000.00	2,33,50,000.00
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Current Assets

TDS Receivables	17,616.00	52,111.00
TCS Receivable For 2025-26	16,495.00	-

Expenses

Audit Fees	1,35,000.00	1,08,000.00
Bank Charges	22,902.32	31,169.48
Repair & Maintainance	-	998.00
Interest on Late TDS Payment	266.00	480.00
Vehicle Running & Maintenance	-	2,202.00



Closing Balance

Cash with State Bank of India 40218646507	1,86,600.74	3,89,810.74
Cash with State Bank of India 4010680519	17,488.14	38,046.00

TOTAL

4,08,74,104.20	5,09,72,160.12
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Brief about the Entity

1

Significant Accounting Policies and Notes to Accounts

2-15

The accompanying notes are an integral part of the financial statements

Notes to Accounts given in Notes-15

Date: 25-08-2026**Place: Patna****UDIN: 26401981FRJCKV2015****FOR DUTT AND KHAN****(Chartered Accountants)****Firm Registration No.: 000565C****ANUJ KUMAR GANGULY****(Partner)****Membership No.: 401981**

Shri
President
MASHAL

Chennammy
Secretary
Mashal

Shingor
Treasurer
Mashal

**MASHAL FOREIGN CONTRIBUTION
(UNIT OF MASHAL)
NOTES 15: NOTES ON ACCOUNTS**

1. ACTIVITIES AND BASIS OF ACCOUNTING

1.1 Significant Accounting Policies and basis of preparation

This note contains the Society's significant accounting policies that relate to the Unit's consolidated financial statements. Accounting policies specific to one note are described in the below mentioned notes: -

a. Statement of Compliance

The Financial Statement have been prepared in accordance with the Indian Accounting Standards (IAS) issued by the Institute of Chartered Accountants of India and are presented in accordance with the Societies Registration Act 1860.

b. Basis of Preparation of Financial Statements

The Accounts of the institution are prepared on Historical cost convention using the accrual basis of accounting unless stated otherwise hereinafter. Accounting policies not specifically referred to are consistent with generally accepted accounting principles.

c. Revenue Recognition:

- The foreign Contribution / Grant, net of Bank Charges, as and when actually credited by the designated bank, are accounted for as Foreign Contribution received.
- Contribution received towards specified / earmarked purposes/ projects are directly credited to 'Specified Grants Funds and in the Income & expenditure Account to the extent of revenue expenditure incurred therefrom during the year.
- Interest Income from Saving bank account is recognized when actually credited in the bank accounts. Interest Income from time deposit and interest-bearing securities is recognized on time proportion method taking into account, the amount outstanding and rate applicable.



d. Investments

- Investments in Fixed Deposit are stated at their face value along with the interest accrued till 31st March, 2026 has been considered and shown in Balance Sheet as on 31st March, 2026. Balance in Fixed Deposit as on 31.03.2026 is INR 97,60,851.27

e. Fixed Assets:

- Fixed assets are stated at cost of acquisition less accumulated depreciation. Cost includes purchase price and all other attributable costs of bringing the assets into working condition for the intended use.
- Depreciation for the year has been provided on all fixed assets as per the rates prescribed as per The Income Tax Act 1961, on the both, opening balance as per the last Balance Sheet and additions for the year.

2. RESERVES: -

The Mashal FC has maintained a general reserve which is created out from the Surplus made after making all the expenses. Balance in General Reserve as on 31.03.2026 is INR 27,59,699.63

3. DESIGNATED FUND: -

The Mashal has designated Fund which is created out from the Funds received from different Institutions which includes national International Funding Agency. Balance in Designated Fund as on 31.03.2026 is INR 72,73,241.10

SL No.	Particulars	Closing Balance as on 31.03.2026
1	AAWS- Asha Kiran - Enhancing Infra. & Support	5,29,241.00
2	KFB Austria	15,42,576.00
3	KM - Prom. of Basic Learning Among the Child	1,00,000.00
4	KM - Emp Child with Disability for Dig Liv(RXL)	9,56,280.00
5	MU- Emp of CBO Women & Adolscent Girls of Dalit.	7,08,834.00



6	SND - Congregational Fund A-10/26 Skp	8,34,918.00
7	SND - Congregational Fund A-11/2026 Jmp	8,82,844.00
8	SND - Congregational Fund A-13/2026 Gahiri	1,40,708.00
9	SND - Congregational Fund A-17/2026 Piro	9,06,250.00
10	AAWS - PWD at Sumbuck - 2026	4,39,157.00
11	Grant From Verein SchulKinder Darjeeling	51,046.00
12	Asha Kiran - (Maintenance and Care of Girls)	1,21,734.60
13	Empowerment of Women Fund	59,652.50
Total		72,73,241.10

4. CASH AND BANK BALANCE: -

- Cash Balance is as per cashbook maintained by the Mashal FC which is duly certified by the management of the Mashal.
- Mashal FC is currently maintaining two Bank accounts. Details of Saving Bank account maintained by Mashal FC with their respective Balance are as follows: -

State Bank of India 40218646507 :- 1,86,600.74
State Bank of India 4010680519 :- 17,488.14

5. OPENING BALANCE: -

Opening balances have been regrouped / re-classified wherever necessary.

FOR DUTT & KHAN
CHARTERED ACCOUNTANTS
F.R.N: 000565C

CA ANUJ KUMAR GANGULY
PARTNER
M.NO: 401981

DATE: 25.08.2026
PLACE: PATNA
UDIN: 26401981FRJCKV2015

Alice
President
MASHAL

Chinnamurthy
Secretary
Mashal

Shripad
Treasurer
Mashal