

INDEPENDENT AUDITOR'S REPORT

To,
The Members
ASHAJYOTI,
SIPAJHAR, DIST: DARRANG, ASSAM-784145

Opinion

We have audited the financial statements of **ASHAJYOTI SIPAJHAR, DIST: DARRANG, ASSAM-784145** which comprise the balance sheet as at March 31, 2026, Income & Expenditure Account and Receipt and Payments Account for the year then ended, and notes 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 March 31, 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 Standards on Auditing (SAs). 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 Financial Statements

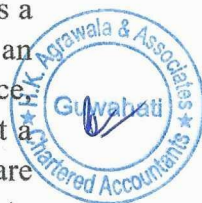
Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, 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.



Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation or national auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

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.

For, M/s H.K. Agrawala and Associates
Chartered Accountants
FRN 319293E

Dated: 18-05-2026
Place: Guwahati




CA. Rakesh Agarwal
Partner
Membership No. 061726

UDIN: 26061726OCEAIR6772

ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

BALANCE SHEET AS AT 31st MARCH, 2026


LIABILITES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
GENERAL FUND		FIXED ASSETS	
Opening Balance	4,33,660.62	(As per Schedule "B")	4,82,501.00
Add : Excess of Income over Expenditure		CURRENT ASSETS	
Transferred from I & E Account	<u>1,15,556.52</u>	Fixed Deposit	14,90,300.00
		Accrued interest on FD	17,241.00
PROJECT FUND	15,05,670.00	TDS Payable	2,020.00
(As per Schedule "A")		Advances	(2,020.00)
		Cash at bank	64,799.14
		Cash in Hand	<u>46.00</u>
			15,72,386.14
		TOTAL (Rs.)	<u>20,54,887.14</u>
	<u>20,54,887.14</u>		<u>20,54,887.14</u>

Schedule I- Notes on account & Significant Accounting Policies

FOR AND ON BEHALF OF
ASHAJYOTI

PLACE : GUWAHATI
DATE : 18/05/2026

AS PER OUR REPORT OF EVEN DATE
FOR: H.K.AGARWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E


CA. RAKESH AGARWALA
PARTNER
MEMBERSHIP NO : 061726



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2026
GENERAL FUND

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Other Project Expenditure (Sch H)		By Donation & Contribution	35,151.00
NABARD	1,14,700.00	" Fee received	3,61,600.00
" Administrative Expenses		" Bank interest	4,328.00
Bank Charges	3,787.48	" FD Interest	17,241.00
Meeting Expenses	9,680.00	" NABARD LMS	3,88,417.00
Office rent	58,480.00	" DLSA-Darang	2,381.00
Office Utilities	59,915.00		
Printing & Stationery	14,264.00		
Professional Fees	1,84,336.00		
Programme & Celebrations	55,545.00		
Refreshment	5,474.00		
Staff Salaries & Honorarium	1,43,827.00		
Repairs & Maintenance	77,164.00		
Training Expenses	5,000.00		
Travelling & Conveyance	28,550.00		
	6,46,022.48		
" Depreciation	1,50,364.00	" Excess of Expenditure over Income c/d	1,01,968.48
Total (Rs.)	9,11,086.48	Total (Rs.)	9,11,086.48
To Excess of Expenditure over Income b/d	1,01,968.48	By Addition to Fixed Assets out of Project Fund	2,20,550.00
" Transfer from General Fund	3,138.00	" Transfer to General Fund	113.00
" Net Surplus Transferred to General Fund	1,15,556.52		
Total (Rs.)	2,20,663.00	Total (Rs.)	2,20,663.00

FOR AND ON BEHALF OF
ASHAJYOTI

PLACE : GUWAHATI
DATE : 18/05/2026

AS PER OUR REPORT OF EVEN DATE
FOR: H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E

Rakesh Agarwal

CA. RAKESH AGARWALA
PARTNER
MEMBERSHIP NO : 061726



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2026

	R E C E I P T S	A M O U N T (Rs.)	P A Y M E N T S		A M O U N T (Rs.)
To	Opening Balance		By	Project Fund Expenditure (as per Schedule "A")	
	Loans	(73,684.00)			
	Cash in Hand	13,288.00		ASHA Assistance and Support for Hopeful Abilities (Sch C)	20,89,764.00
	Cash at Bank	<u>15,35,139.94</u>		[AZIM PREMJI FOUNDATION]	
"	Project Fund Received (as per Schedule "A")	34,62,957.00		ASHA for Children with Disabilities (Sch D)	8,38,617.00
"	Donation & Contribution	35,151.00		[ROOTS TO BRANCHES FOUNDATION]	
"	Fee received	3,61,600.00		Purchase of Furniture & Fixtures	47,900.00
"	Bank interest	4,328.00		[TRINITY FRUCTA PVT. LTD.]	
"	FD Interest	17,241.00		Niranthara NE Programme (Sch E)	1,11,050.00
"	NABARD LMS	3,88,417.00		[DHWANI FOUNDATION]	
"	DLSA-Darang	2,381.00		Indus Towers Integrated Programme for Inclusion and Empowerment (Sch F)	1,87,559.00
				[SHISHU SAROTHI]	
				Early Intervention Centre (Sch G)	<u>1,08,000.00</u>
				[DEPARTMENT OF SOCIAL JUSTICE AND EMPOWERMENT]	33,82,890.00
"			"	Other Project Expenditure (Sch H)	
				NABARD	1,14,700.00
"			"	Administrative Expenses	
				Bank Charges	3,787.80
				Meeting Expenses	9,680.00
				Office rent	58,480.00
				Office Utilities	59,915.00
				Printing & Stationery	14,264.00
				Professional Fees	1,84,336.00
				Programme & Celebrations	55,545.00
				Refreshment	5,474.00
				Staff Salaries & Honorarium	1,43,827.00
				Repairs & Maintenance	77,164.00
				Training Expenses	5,000.00
				Travelling & Conveyance	<u>28,550.00</u>
					6,46,022.80
"			"	Capital Expenditure	
				Furniture & Fixtures	1,000.00
				Therapy Equipments	10,000.00
				Equipments	<u>19,820.00</u>
					30,820.00
"			"	Closing Balance	
				Fixed Deposit	
				SBI- 44827132838	9,23,300.00
				SBI- 44826864024	5,67,000.00
				Advances	2,020.00
				TDS Payable	(2,020.00)
				Accrued interest on FD	17,241.00
				Cash in Hand	46.00
				Cash at Bank	<u>64,799.14</u>
					15,72,386.14
	TOTAL (Rs.)	<u><u>57,46,818.94</u></u>		TOTAL (Rs.)	<u><u>57,46,818.94</u></u>

FOR AND ON BEHALF OF
ASHAJYOTI

PLACE : GUWAHATI
DATE : 18/05/2026

AS PER OUR REPORT OF EVEN DATE
FOR: H.K.AGARWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E

Rakesh Agarwal

CA. RAKESH AGARWALA
PARTNER
MEMBERSHIP NO : 061726



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULES ANNEXED TO & FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH ' 2026
SCHEDULES "A" OF PROJECT FUND

SL NO.	NAME OF THE PROJECT	OPENING BALANCE	RECEIPTS			Utilised during the year				CLOSING BALANCE
			CONTRIBUTION RECEIVED	Transfer from General Fund	TOTAL	Revenue Expenditure	Capital Expenditure	Transfer to General Fund	TOTAL	
1	ASHA Assistance and Support for Hopeful Abilities (Sch C) [Azim Premji Foundation]	13,67,434.00	22,28,000.00	-	22,28,000.00	20,89,764.00	-	-	20,89,764.00	15,05,670.00
2	ASHA for Children with Disabilities (Sch D)[Roots To Branches Foundation]	10,344.00	8,28,386.00	-	8,28,386.00	8,38,617.00	-	113.00	8,38,730.00	-
3	Dhwani Foundation	-	1,11,050.00	-	1,11,050.00	1,11,050.00	-	-	1,11,050.00	-
4	Shishu Sarothi	-	1,87,521.00	38.00	1,87,559.00	14,909.00	1,72,650.00	-	1,87,559.00	-
5	Purchase of Furniture & Fixtures [Trinity Fructa Pvt Ltd.]	44,800.00	-	3,100.00	3,100.00	-	47,900.00	-	47,900.00	-
6	Department of Social Justice and Empowerment	-	1,08,000.00	-	1,08,000.00	1,08,000.00	-	-	1,08,000.00	-
TOTAL		14,22,578.00	34,62,957.00	3,138.00	34,66,095.00	31,62,340.00	2,20,550.00	113.00	33,83,003.00	15,05,670.00



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULES ANNEXED TO & FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH ' 2026

SCHEDULE - "B" FIXED ASSETS

P A R I C U L A R S	RATE OF DEP.	OPENING BALANCE ON 01.04.25	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	WDV AS ON 31.03.2026
Furniture & Fixtures	10%	1,62,241.85	17,000.00	1,79,242.00	17,924.00	1,61,317.00
Therepy Equipments	40%	36,668.64	1,86,650.00	2,23,319.00	89,328.00	1,33,991.00
Playing Items	10%	3,087.59	-	3,088.00	309.00	2,779.00
Library books	60%	410.00	-	410.00	246.00	164.00
Computer & Peripherals	40%	49,145.60	-	49,146.00	19,658.00	29,488.00
Land	0%	25,000.00	-	25,000.00	-	25,000.00
Equipments	15%	1,04,941.00	47,720.00	1,52,661.00	22,899.00	1,29,762.00
Grand Total :-		3,81,494.68	2,51,370.00	6,32,866.00	1,50,364.00	4,82,501.00



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH' 2025

AZIM PREMJI FOUNDATION

SCHEDULE : "C" ASHA ASSISTANCE AND SUPPORT FOR HOPEFUL ABILITIES

PARTICULARS	AMOUNT	AMOUNT
<u>Program Staff</u>		
Aaya Centre Asst-APF	1,24,000.00	
Assistant Teacher- APF	1,86,000.00	
Occupational Therapist-APF	99,200.00	
Phsiotherapist-APF	2,17,000.00	
Special Educator-APF	6,18,334.00	
Speechtherapist-APF	2,17,000.00	14,61,534.00
<u>Adminstration Staff</u>		
Accountant	2,23,200.00	
Project Coordinator	1,86,000.00	4,09,200.00
<u>Travel, Boarding & Lodging</u>		
Project Coordinator/TA-APF		30,350.00
<u>Programme Expenses</u>		
Capacity Building & Training of the team	17,930.00	
Family Counseling Sessions	12,300.00	
Home- Based Therapy Training	8,730.00	38,960.00
<u>Administration Cost</u>		
Telephone Post & Communication	13,380.00	
Printing & Stationary	7,220.00	
Audit Fees	12,000.00	
Office Rent	1,17,120.00	1,49,720.00
TOTAL		20,89,764.00



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH' 2026

ROOTS TO BRANCHES FOUNDATION

SCHEDULE : "D" ASHA for Children with Disabilities

PARTICULARS	AMOUNT	AMOUNT
<u>Adminstration Cost</u>		
<u>Personal Cost</u>		
Project Coordinator	1,20,000.00	
Project Assistant	1,02,000.00	
Accountant	60,000.00	
	2,82,000.00	
<u>General Admin Cost</u>		
Audit Fee	5,000.00	
Travelling Allowance	11,200.00	
Printing & Stationery	5,240.00	
House Rent	60,000.00	
Electricity & Internet	8,479.00	
	89,919.00	3,71,919.00
<u>Program Cost</u>		
<u>Outcome 1</u>		
Physiotherapy sessions conducted	1,02,000.00	
Speech Therapy sessions conducted	99,618.00	
Occupational therapy sessions conducted	1,02,000.00	
Vocational readiness class Conducted	60,000.00	
Training of caregivers on home based therapy	8,080.00	
Follow up home visits and support	5,500.00	
Regular Health Check-ups	17,690.00	
Vocational Training Equipments	17,485.00	
	4,12,373.00	
<u>Outcome 2</u>		
Monthly care-givers meetings conducted	12,244.00	
Awareness programmes conducted	12,036.00	
	24,280.00	
<u>Outcome 3</u>		
Training & Exposure Visit of Staff	24,445.00	
Skateholder Engagement	5,600.00	
	30,045.00	4,66,698.00
TOTAL		8,38,617.00



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH' 2026

DHWANI FOUNDATION
SCHEDULE : "E" Niranthara NE Programme

PARTICULARS	AMOUNT	AMOUNT
<u>Adminstration Cost</u>		
Travelling Allowance	11,050.00	11,050.00
<u>Personnel Cost</u>		
Compliance and Finance Manager (CFM) (Jasminara Jahan)	1,00,000.00	1,00,000.00
TOTAL		1,11,050.00

SHISHU SAROTHI
**SCHEDULE : "F" Indus Towers Integrated Programme for Inclusion and
Empowerment**

PARTICULARS	AMOUNT	AMOUNT
<u>Adminstration Cost</u>		
Travelling Allowance	950.00	
Printing & Stationery	13,959.00	14,909.00
<u>Capital Expenditure</u>		
Furnitures & Fixtures	16,000.00	
Therapy Equipments	1,56,650.00	1,72,650.00
TOTAL		1,87,559.00

DEPARTMENT OF SOCIAL JUSTICE AND EMPOWERMENT
SCHEDULE : "G" Early Intervention Centre

PARTICULARS	AMOUNT	AMOUNT
<u>Adminstration Cost</u>		
<u>Personal Cost</u>		
Honararium	10,000.00	
Salary	45,000.00	
	55,000.00	
<u>General Admin Cost</u>		
Medical & Pharmacy Expenses	13,220.00	
Printing & Stationery	33,285.00	
Repairing & Maintenance	6,495.00	
	53,000.00	1,08,000.00
TOTAL		1,08,000.00



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH' 2026

SCHEDULE : "H" OTHER PROJECT EXPENDITURE

PARTICULARS	AMOUNT	AMOUNT
<u>NABARD</u>		
Exposure visit -Nabard-MEDP	37,800.00	
Honararium -Master Training	17,500.00	
Miscellaneous Expenses NABARD	14,400.00	
Refreshment -NABARD	45,000.00	1,14,700.00
TOTAL		1,14,700.00



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULE "I" OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT
31ST MARCH, 2026

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion, involving construction, related proportionate expenses from part of the value of assets capitalized. Expenses incurred up to the date of putting the asset in working condition for its intended use are also capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue as incurred.

Contrary to standard accounting practice and Accounting Standard No.10 issued by The Institute of Chartered Accountants of India, fixed assets are stated at written down value without showing the original cost and accumulated depreciation.

METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of use for whole year on assets if purchased during the year . Further, no depreciation on an asset is provided in the year in which it is sold/ discarded irrespective of the period of its use during the year.

GENERAL:-

To maintain and record transactions and to prepare and finalize annual accounts on historical cost basis.

