

Independent Auditors' Report

To The Members of FXB India Suraksha

Report on the audit of the financial statements

Opinion

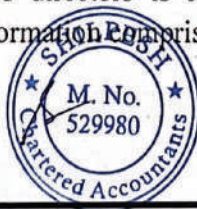
1. We have audited the accompanying standalone Financial Statements of **FXB India Suraksha** ("the Company") which comprises the Balance Sheet as at 31st March, 2026, the Statement of Income & Expenditure for the period then ended 31st March 2026, statement of cash flows for the year ended and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its Surplus and its cash flows for the year ended on that date.

Basis for opinion

3. We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. 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 Company 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 Act and the rules there under, 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.

Other Information

4. The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's



Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's 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 standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, 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.

Responsibility of management and those charged with governance for the financial statements

5. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 misstatements, whether due to fraud or error.
6. In preparing the financial statements, management is responsible for assessing the Company'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 Company or to cease operations, or has no realistic alternative but to do so. The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the audit of the financial statements

7. 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.

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

- a. 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.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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 Company'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 Company to cease to continue as a going concern.
- e. 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.



9. 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.

Report on Other Legal and Regulatory Requirements

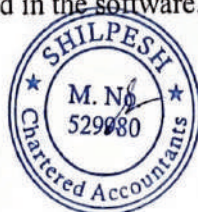
10. As FXB India Suraksha is a company and falls within the exemption specified under paragraph 2(v) of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act. Hence the matters specified in paragraphs 3 and 4 of the said Order are not enclosed.

11. As required by section 143(3) of the Act, we report that:

- a. We have sought and 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 Company so far as appears from our examination of those books;
- c. The Balance Sheet, Statement of Income & Expenditure and Statement of cash flows dealt with by this Report are in agreement with the books of account;
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
- e. On the basis of written representations received from the directors as on 31 March 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026, from being appointed as a director in terms of Section 164(2) of the Act.
- f. In our opinion, the provisions of section 143(3)(i) with regards to opinion on internal financial controls with reference to Standalone Financial Statements and operating effectiveness of such controls is not applicable to the Company.
- g. The provisions of Section 197 of the Act are applicable only to public companies. Accordingly, reporting under Section 197(16) of the Act is not applicable to the Company.



- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) The company has no pending litigation which could impact the financial position of the company
 - ii) There are no material foreseeable losses, on long term contracts, and hence Company has not made any provision, required under the applicable law or accounting standards;
 - iii) There has been no amount required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv) (a) The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
 - v) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit



we did not come across any instance of the audit trail feature being tampered with.

The company being section 8 company limited by guarantee & not having share capital has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the companies act, 2013.

For Shilpesh & Co.

Chartered Accountants

Firm registration No.:028101N

Shilpesh
Shilpesh
Proprietor



Membership No.:529980

UDIN:26529980XYTETP6211

Place: Delhi

Date: 18.08.2026

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
BALANCE SHEET AS AT 31ST MARCH, 2026

(Amount in Rs.'000)

Particulars		Note No.	As at 31 March 2026	As at 31 March 2025
I.	Funds and Liabilities			
	Funds			
	Unrestricted Funds	2	4,292.74	3,200.04
	Designated Funds	3	20,005.33	14,395.01
	Restricted Funds	4	10,260.01	12,354.29
			-	-
	Non Current liabilities			
	Long-term provisions	5	3,258.06	1,841.31
			-	-
	Current liabilities			
	Payables	6	7,815.91	3,964.06
	Other current liabilities	7	1,140.43	2,570.98
	Short-term provisions	8	61.47	51.24
	TOTAL		46,833.94	38,376.93
II.	Assets			
	Non-current assets			
	Property, Plant and Equipment	9	9,176.22	3,265.06
	Other Non-Current Assets	10	483.20	5,883.04
			-	-
	Current assets			
	Grant Receivables		10,408.77	9,549.06
	Cash and Bank balances	11	25,586.49	18,445.13
	Short-term loans and advances	12	175.08	736.96
	Other current assets	13	1,004.19	497.68
	TOTAL		46,833.94	38,376.93
Summary of Significant Accounting Policies		1		
Notes forming an integral part of financial statements.		2-29		

As per our report of even date.

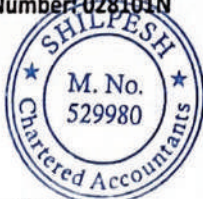
For Shilpesh and Co.
Chartered Accountants

Firm's Registration Number: 028101N

Shilpesh

Shilpesh
(Proprietor)

Membership Number: 529980
UDIN: 26529980XYTETP6211



Salil Kumar
Salil Kumar
(Director)
DIN :02199222

For and on behalf of FXB India Suraksha



Satya Prakash
Satya Prakash
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Suresh Chander
Head - Finance and Administration
FXB India Suraksha

Place: Delhi
Date: 18.08.2026

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount in Rs.'000)

Particulars	Notes	For the Year Ended 31st March 2026	For the Year Ended 31st March 2025
INCOME			
Donation & Grants	14	2,56,991.76	1,58,574.95
Other Income	15	1,089.17	750.72
Total Income		2,58,080.92	1,59,325.67
EXPENDITURE			
Program Expenses	16	2,16,732.40	1,31,790.49
Employee Benefit Expenses	17	31,010.90	20,402.82
Other than Program Expenses	18	3,052.98	2,135.81
Depreciation and Amortization Expenses	9	-	-
Total Expenses		2,50,796.28	1,54,329.12
Excess of Income over Expenditure (Excess of Expenditure over Income) for the year transferred to Reserve & Surplus		7,284.64	4,996.55
Appropriations:			
Transfer to General Reserves Fund		1,092.70	749.48
Transfer to Program Support and Staff Development Fund		5,463.48	3,747.41
Transfer to Infrastructure Fund		728.46	499.66
Transfer to Corpus Fund		-	-
		7,284.64	4,996.55

For and on behalf of FXB India Suraksha

For Shilpesh and Co.
Chartered Accountants

Firm's Registration Number: 028101N

Shilpesh
(Proprietor)

Membership Number: 529980
UDIN: 26529980XYTETP6211



Salil Kumar
(Director)
DIN :02199222

Satya Prakash
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Head - Finance and Administration
FXB India Suraksha



Place: Delhi
Date: 18.08.2026

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.'000)

Particulars	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) carried over to Balance Sheet	7,284.64	4,996.55
Adjustments for :		
Depreciation	-	-
Loss on Sale of Assets	-	-
Interest Income	(961.70)	(563.77)
Operating profit before working capital changes	6,322.94	4,432.78
Adjustment for :		
Liabilities	3,383.19	16,094.82
Other Non-Current Assets	5,399.84	(5,305.84)
Short term Loans and Advances	561.87	213.13
Other Current Assets	(1,366.21)	(5,925.25)
NET CASH FLOW FROM OPERATING ACTIVITIES	14,301.63	9,509.64
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(8,121.98)	(764.91)
Sale of Assets	.00	
Interest Income	961.70	563.77
NET CASH FLOW FROM INVESTING ACTIVITIES	(7,160.27)	(201.14)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Purchase of Fixed Deposit	.00	.00
Proceed/(repayment) of loans	.00	-
NET CASH FLOW FROM FINANCING ACTIVITIES	.00	.00
NET INCREASE IN CASH AND CASH EQUIVALENTS(A+B+C)	7,141.36	9,308.50
CASH AND CASH EQUIVALENTS AS AT BEGINNING	18,445.13	9,136.63
CASH AND CASH EQUIVALENTS AS AT CLOSING	25,586.49	18,445.13

Signed In Terms of Our Report of even Date Attached

For Shilpesh and Co.
Chartered Accountants

Firm's Registration Number: 028101N

Shilpesh
(Proprietor)

Membership Number: 529980
UDIN: 26529980XYTETP6211

Place: Delhi
Date: 18.08.2026

For and on behalf of FXB India Suraksha



Salil Kumar
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(Director)
DIN :02199222

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FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount in Rs.'000)

Particulars	For the year Ended 31st March 2026	For the year Ended 31st March 2025
OPENING BALANCE		
Cash & Bank Balance	17,443.86	8,191.06
Fixed Deposits with Bank - Current	1,001.28	945.58
	18,445.13	9,136.63
Receipt During the year		
Receipts from the donor agencies	2,54,816.66	1,64,063.19
Interest Income on Saving Bank Account	527.56	299.39
Interest Income from FDR	74.52	69.67
Interest Income - Others	359.62	194.71
Other Donations	500.00	1,494.01
Miscellaneous Receipts	324.34	11,502.00
Income Tax Refund Received	547.74	2,16,696.00
	2,57,150.43	1,66,349.17
PAYMENTS		
Direct Program Expenses	2,40,594.68	1,46,402.69
Capital Expenditure	8,121.98	764.91
Add: Expense of Last Year Paid in Current Year	8,396.08	2,596.63
Add: Expense paid In Advance	1,022.74	7,413.90
Less: Expense paid In Advance last year	(6,083.07)	(515.54)
Less: Amount outstanding at year end	(10,135.32)	(7,086.27)
Less: Balances Written off	(153.43)	
	2,41,763.66	1,49,576.32
Other than Program Expenses	10,201.61	7,926.43
Add: Expense paid In Advance	.00	(11.39)
Add: Expense of Last Year Paid in Current Year	139.27	.00
Less: Expense paid In Advance last year	(11.39)	(158.54)
Less: Amount outstanding at year end	(2,140.54)	(139.27)
Less: Provisions	.00	(224.91)
	8,188.95	7,392.32
	2,49,952.60	1,56,968.64
Changes in Current Assets & Current Liabilities		
Interest Accrued	15.97	13.60
Security Deposit	81.00	(175.00)
Previous Year Adjustments	(13.60)	114.01
	83.37	(47.40)
TDS & TCS		
Inter Unit Adjustment	80.88	119.42
	(107.77)	
Total Payments	2,50,009.08	1,57,040.67
CLOSING BALANCE		
Cash & Bank Balance	24,520.57	17,443.86
Fixed Deposits with Bank - Current	782.34	732.49
Fixed Deposits with Bank - Non Current	283.58	268.79
	25,586.49	18,445.13

For Shilpesh and Co.
Chartered Accountants

Firm's Registration Number: 028101N

Shilpesh
(Proprietor)

Membership Number: 529980

UDIN: 26529980XYTETP6211

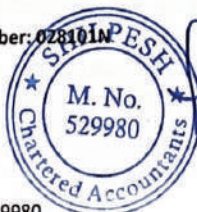
Place: Delhi

Date: 18.08.2026

For and on behalf of Fxb India Suraksha

Satya Prakash
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Head - Finance and Administration
FXB India Suraksha



Salil Kumar
(Director)
DIN : 02199222



**FXB INDIA SURAKSHA,
B-67, Second Floor, Kalka Ji, New Delhi-110019
Company limited by Guarantee
CIN: U85100DL2007NPL162563**

Note - 1: SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDING 31st March, 2026

A. SIGNIFICANT ACCOUNTING POLICIES

(i). Nature of operations

FXB India Suraksha ("Company") is a company limited by Guarantee, incorporated on 25th April 2007 and has the license to operate under section 8 of The Companies Act 2013 ("the Act"). The Company's main objective is to directly work at the grass roots to promote activities that support children rights and protection, gender equality, improved health and nutrition, sanitation and water, care and support to HIV/Aids infected and affected people, better education, enhanced livelihoods options or women and youth as well as human trafficking prevention by advocating for their needs and directly supporting the families and communities.

The Company is registered under section 12A and 80G of the Income Tax Act, 1961 as a charitable institution vide letter number DIT(E)/12A/2007-08/F-241/1019 dated 19th November 2007, further renewed vide registration number AABCF0958LE20214 and AABCF0958LF20214 dated 28th May 2021, Further renewed vide registration number **AABCF0958L25DL01 and AABCF0958L25DL02** dated 23th March 2026 respectively. Both the registrations are valid upto assessment year 2031-2032. Registration is subject to renewal every five years as per the present Income Tax Laws and the Company is in process of submission of application for renewal in due course.

The Company is registered under FCRA with Registration Number **231662065** dated 13th November 2024.

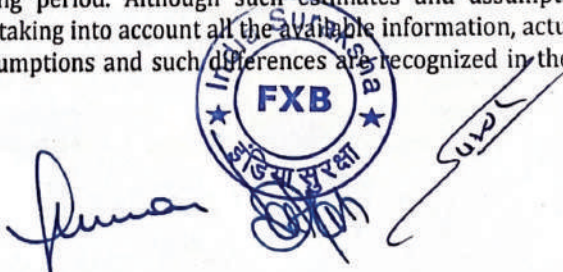
(ii). Basis of Accounting

The financial statement has been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under historical cost convention on accrual basis. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

The company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards specified under section 133 of the Companies Act 2013. Accordingly, the company has complied with the Accounting Standards as applicable to Small and Medium Sized Company (SMC).

(iii) Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all the available information, actual results could differ from these estimates and assumptions and such differences are recognized in the period in which the results are crystallized.


The image shows a handwritten signature in blue ink over a circular blue stamp. The stamp contains the text "FXB INDIA SURAKSHA" around the perimeter and "FXB" in the center. There is also a handwritten mark resembling "SWS" to the right of the stamp.

(iv) (a) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost (Gross block) less accumulated depreciation and impairment loss, if any. Cost of acquisition is inclusive of freight, duties, taxes and other directly attributable expenses incurred to bring the Property, Plant and Equipment to their working condition for their intended use.

(b) Property, plant and equipment acquired by applying restricted funds

Property, plant and equipment acquired from restricted funds are capitalised and an equal amount is transferred to capital assets fund from the restricted funds. Depreciation on these assets or any adjustment on disposal of such assets are adjusted to the capital assets fund. Upon completion of the projects, if project assets are not taken back by the donors or disposed-off the unadjusted value of such assets are transferred to income in the income and expenditure account and adjusted from the capital assets fund.

(c) Property, plant and equipment acquired from Infrastructure Funds

Property, plant and equipment acquired out of Infrastructure Funds, are capitalised and an equal amount is transferred to capital assets fund. Depreciation on these assets or any adjustment on disposal of such assets are adjusted to the capital assets fund.

(v) Depreciation

Depreciation on fixed assets has been provided on written down value basis at the rates and in the manner specified in the Schedule II to The Companies Act 2013. The rates are indicative of the expected useful life of the Assets as below:

Particulars	Useful life
Building - Administrative	60 years
Machinery	15 years
Motor Vehicles	10 years
Computers	3 Years
Furniture & Fixture	10 years
Office Equipment's	5 years

Depreciation on additions (disposals) is provided on a pro-rata basis i.e., from (upto) the date on which asset is ready for use (disposed of).

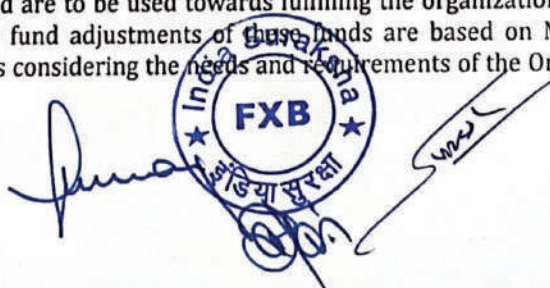
Assets costing upto Rs. 5000/- is directly charged to income and expenditure account in the year in which it was purchased.

(vi) Unrestricted Funds

Unrestricted Fund includes General Fund. "General Fund" is unrestricted in nature. The surplus/deficit earned during the year, being general purpose in nature is carried forward for the use in future periods.

(vii) Designated Funds

Designated Fund includes Program Support and Staff Development Fund, Infrastructure Fund and Capital Assets Funds. Program Support and Staff Development Fund and Infrastructure Funds are created from past accumulated reserves and are to be used towards fulfilling the organization's objectives. Additions to, utilization from and inter fund adjustments of these funds are based on Management and Board adopted policies and decisions considering the needs and requirements of the Organisation from time to time.



Capital Assets Fund, which represents the net value of the Property, Plant and Equipment purchased using restricted funds as well as Infrastructure Fund.

(viii) Restricted Fund

Restricted funds are funds whose use, has been limited by donors for a specific time and / or for a specific purpose. Funds received are initially treated as a liability and on satisfaction of the conditions governing each grant, in the case of revenue expenses and capital expenses, are transferred to the Income and Expenditure Account on the basis of utilization during the year. Unutilized balance of grants is shown as liability side in the balance sheet. However, expenditure (capital or revenue) incurred in excess of grant/ contribution received from donors are shown as receivable under the current assets.

(viii) Revenue Recognition

a. Revenue from Grants

Grants received restricted in nature for specific purposes are initially treated as liability and income is recognized in the income and expenditure account to the extent of expenditure incurred from the restricted grants. After fulfilment of obligations attached with a particular grant, any unutilized amount of the grant, not refundable to the donor, is transferred to the Income and Expenditure Account.

b. General Donations

Grants and Donations other than restricted grants are recognized as income in the year in which it is received.

c. Interest Income

Interest income on fixed deposits is recognized on time proportion basis except for the interest on saving bank account and income tax refund which is recognized on receipt basis. Further, interest earned on the Grants Funds are treated as liability and credited to the respective Donors Account.

d. Other Income

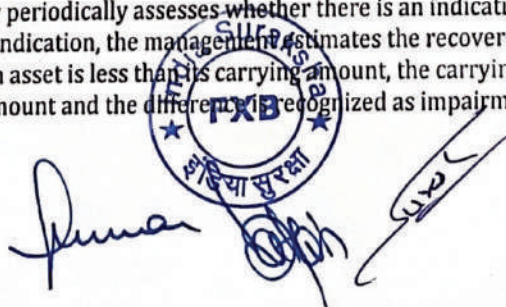
Other Incomes and expenditures are recognized in accordance with the terms and conditions embodied in respective agreements with vendors and project partners as well as based on reasonably accurate quantification of the amounts that FXB India Suraksha is legally entitled to receive and/or pay, as the case may be.

(ix) Foreign currency transactions

Foreign currency transactions are recorded in the books of account at the exchange rate prevailing at the time of transaction. All monetary items denominated in foreign currency and outstanding at the balance sheet date are translated at the exchange rate on that date. Any exchange difference arising from settled transactions and on reinstatement of outstanding balances are charged to Income & Expenditure Account.

x) Impairment of assets:

Management of the company periodically assesses whether there is an indication that an asset may be impaired. In case of such an indication, the management estimates the recoverable amount of the asset. If the recoverable amount of an asset is less than its carrying amount, the carrying amount of asset is reduced to its recoverable amount and the difference is recognized as impairment loss.

The block contains handwritten signatures in blue ink. A circular stamp is visible, featuring the text 'FXB India Suraksha' around the perimeter and a star in the center. The stamp is partially obscured by the signatures.

xi) Employee Benefits

a. Short term Employee Benefits

Short term employee benefits are recognized in the period during which the services have been rendered.

b. Long term Employee Benefits:

Defined Contribution Plan:

The Company makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952 which is a defined contribution plan and Company's contribution is recognized as an expense in the period in which services are rendered by the employee.

Defined benefit plan:

Gratuity liability is provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. The scheme is funded with Life Insurance Corporation of India in the form of qualifying insurance policy. The gratuity benefit obligation recognized in the balance sheet represents the present value of the obligations as reduced by the fair value of assets held by the Insurance company. Actuarial gains/ losses are recognized immediately in the statement of income and expenditure account.

Other long-term benefits: Compensated absences

Long term compensated absences are provided for on the basis of an actuarial valuation, using project unit credit method at the balance sheet date. Actuarial gain and losses, if any are recognized in the Income and expenditure account in which the related service is rendered.

xii) Contingent Liabilities and Provisions

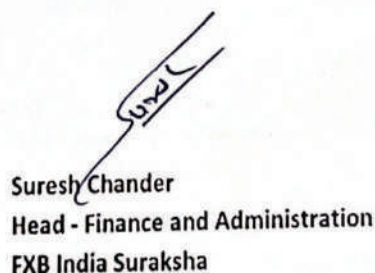
The Company makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of obligation can be made. A disclosure is made for possible or present obligations that probably will not require outflow of resources or where a reliable estimate cannot be made, as a contingent liability in the financial statement.

For and on behalf of FXB India Suraksha


Salil Kumar
(Director)

DIN :02199222


Satya Prakash
Chief Executive Officer
FXB India Suraksha


Suresh Chander
Head - Finance and Administration
FXB India Suraksha



FXB INDIA SURAKSHA
Company limited by Guarantee
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Notes forming part of the Financial Statements for the year ended 31st March 2026

Note 2: Unrestricted Funds		(Amount in Rs.'000)	
Particulars	As at 31 March 2026	As at 31 March 2025	
a. General Fund			
Balance at the beginning of the Year	3,200.04	1,336.76	
Add: Transfer from Income & Expenditure	1,092.70	749.48	
Add: Transfer from Corpus Fund	.00	1,886.03	
Less: Transfer to Capital Assets Fund	.00	(772.22)	
Balance at the end of the Year	4,292.74	3,200.04	
b. Corpus Fund			
Balance at the beginning of the Year	.00	1,886.03	
Less: Transfer to General Fund	.00	(1,886.03)	
Balance at the end of the Year	-	.00	
Total (a+b)	4,292.74	3,200.04	
Note 3: Designated Funds			
Particulars	As at 31 March 2026	As at 31 March 2025	
a. Program Support and Staff Development Fund			
Balance at the beginning of the Year	3,919.27	171.86	
Add: Transfer from Income & Expenditure	5,463.48	3,747.41	
Balance at the end of the Year	9,382.75	3,919.27	
b. Infrastructure Fund			
Balance at the beginning of the Year	800.63	3,097.45	
Add: Transfer from Income & Expenditure	828.20	499.66	
Less: Transfer to Capital Assets Fund	(182.47)	(2,796.47)	
Balance at the end of the Year	1,446.36	800.63	
c. Capital Assets Fund			
i. Assets acquired from Project Fund (Restricted Fund)			
Balance at the beginning of the Year	-	-	
Add: Transfer from the Infrastructure Fund (Net WDV of the Project Funded Assets as on 31st March 2024)	7,416.61	2,201.90	
Add: Additions during the year*	1,629.19	7,174.97	
Less: Depreciation during the Year	(2,148.00)	(685.37)	
Balance at the end of the year	6,897.80	8,691.50	
*Includes capital advances paid for the purchase of vehicles			
ii. Assets acquired from Own Fund			
Balance at the beginning of the Year	-	.00	
Add: Transfer from the Infrastructure Fund (Net WDV of the Own Fund Assets as on 31st March 2024)	.00	594.57	
Add: Transfer from the General Fund (Net WDV of the Own Fund Assets as on 31st March 2024)	684.42	772.22	
Add: Addition during the year	182.47	.00	
Less: Depreciation during the Year	(154.32)	(383.18)	
Less: Deletion during the Year	(8.24)	.00	
Balance at the end of the year	712.57	983.61	
Sub-total	7,610.37	9,675.11	
Total (a+b+c+d)	18,439.48	14,395.01	



Note 4: Restricted Funds		
Particulars	As at 31 March 2026	As at 31 March 2025
Unutilised Grant Balance at the beginning of the Year	12,354.29	6,577.52
Less: Grant Receivables at the beginning of the Year	9,549.06	3,681.90
Add: Amount received during the year	2,54,816.66	1,64,063.19
Add: Interest allocated to the Donor	196.87	102.32
Total	2,57,818.76	1,67,061.13
Less: Grants Aailed/Utilised during the Year		
-Amount utilised towards Program Expenditures	2,56,491.76	1,57,080.94
-Amount Utilised form Core	1,629.19	71,74,966.00
-Amount utilised towards Capital Expenditures*	2,58,120.94	1,64,255.90
Total		
Add: Grant Receivable at the end of the Year	10,408.77	9,549.06
Grand Total	10,106.59	12,354.29
*Includes capital advances paid for the purchase of vehicles		
Note 5: Long Term Provision		
Particulars	As at 31 March 2026	As at 31 March 2025
Provision for Gratuity	5,368.20	3,727.38
Less: Value of Funded Assets (LIC)	(3,939.62)	(3,407.15)
Provision for Gratuity (Net)	1,428.58	320.23
Provision for Leave Encashment	1,829.48	1,521.08
Total	3,258.06	1,841.31



Note 6: Payables

Particulars	As at	As at
	31 March 2026	31 March 2025
Total outstanding dues of micro enterprises and small enterprises	45.00	55.96
Total outstanding dues of creditors other than micro enterprises and small companies	7,770.91	3,908.10
Total	7,815.91	3,964.06

Note 6.1: Ageing's of Payables for the year ended 31st March 2026

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
MSME	.00	-	-	-	.00
Others	7,815.91	-	-	-	7,815.91
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Unbilled to be shown separately as line item	-	-	-	-	-
Total	7,815.91	-	-	-	7,815.91

Note 6.2: Ageing's of Payables for the year ended 31st March 2025

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
MSME	55.96	-	-	-	55.96
Others	3,908.10	-	-	-	3,908.10
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Unbilled to be shown separately as line item	-	-	-	-	-
Total	3,964.06	-	-	-	3,964.06

Note 7: Other Current Liabilities

Particulars	Amount in Rs.	
	As at 31 March 2026	As at 31 March 2025
Statutory Dues Payable	140.83	294.80
TDS payable	412.87	157.86
EPF Payable	(38.53)	25.63
Expenses Payable	.00	1,779.98
Retention money payable to vendors	517.50	312.70
Audit Fees Payable	1,032.66	2,545.38
Total	1,032.66	2,545.38

Note 8: Short Term Provisions

Particulars	Amount in Rs.	
	As at 31 March 2026	As at 31 March 2025
Provision for Leave Encashment	61.47	51.24
Total	61.47	51.24



FXB INDIA SURAKSHA

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

Note 9: Property, Plant and Equipment

(Amount in Rs.'000)

Particulars	Land	Building	Plant and Equipment	Computer and Laptops	Furniture and Fixtures	Vehicle	Total
i. Assets acquired from Own Fund							
Gross Block							
AS AT 01st April 2025	563.20	-	1,574.66	1,570.66	582.39	1,278.18	5,569.09
Additions during the Year	-	-	76.56	-	105.92	-	182.47
Disposals during the Year	-	-	-	-	-	-	-
Adjustments during the Year	-	-	.00	-	-	-	-
AS AT 31 March 2026	563.20	-	1,651.22	1,570.66	688.31	1,278.18	5,751.56
Accumulated Depreciation							
AS AT 01st April 2025	-	-	1,495.51	1,486.09	498.22	1,214.27	4,694.09
Depreciation charge for the year	-	-	19.92	22.00	22.06	-	63.98
Disposal during the Year	-	-	-	-	-	-	-
Adjustments during the Year	-	-	.00	-	-	-	-
AS AT 31 March 2026	-	-	1,515.43	1,508.09	520.27	1,214.27	4,758.06
Net Block							
AT 31 March 2026	563.20	-	135.79	62.56	168.03	63.91	993.50
AT 31 March 2026	563.20	-	79.15	84.57	84.17	63.91	875.00
ii. Assets acquired from Project Fund (Restricted Fund)							
Gross Block							
AS AT 01st April 2025	-	2,327.47	2,160.54	3,242.55	861.22	1,081.58	9,673.36
Additions during the Year	-	-	879.49	443.16	306.53	6,310.32	7,939.50
Disposals during the Year	-	-	-	0.29	7.95	-	8.24
Adjustments during the Year	-	-	-	-	-	-	-
AS AT 31 March 2026	-	2,327.47	3,040.04	3,685.42	1,159.81	7,391.90	17,604.63
Accumulated Depreciation							
AS AT 01st April 2025	-	1,088.92	1,901.73	2,533.14	719.88	1,039.63	7,283.31
Depreciation charge for the year	-	60.58	281.59	554.06	96.41	1,145.96	2,138.60
Disposal during the Year	-	-	-	-	-	-	-
Adjustments during the Year	-	-	-	-	-	-	-
AS AT 31 March 2026	-	1,149.51	2,183.32	3,087.20	816.29	2,185.59	9,421.91
Net Block							
AT 31 March 2026	-	1,177.96	856.72	598.21	343.52	5,206.31	8,182.72
AT 31 March 2026	-	1,238.54	258.82	709.41	141.34	41.95	2,390.06
Total Net Block							
AT 31 March 2026	563.20	1,177.96	992.52	660.78	511.55	5,270.22	9,176.22
AT 31 March 2026	563.20	1,238.54	337.97	793.97	225.51	105.86	3,265.06

FXB INDIA SURAKSHA
Company limited by Guarantee
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Notes forming part of the Financial Statements for the year ended 31st March 2026

Note 10 : Other Non-Current Assets (Amount in Rs.'000)

Particulars	For the Year Ended 31st March 2026	For the Year Ended 31st March 2025
Security Deposits	483.20	402.20
Capital Advances*	-	-
Total	483.20	402.20

*Represents advances paid for the purchases of Property, Plant and Equipment

Note 11 : Cash and Bank Balances

Particulars	For the Year Ended 31st March 2026	For the Year Ended 31st March 2025
Cash and Cash Equivalents		
Balances with banks		17,417.48
In Savings Accounts	24,516.06	-
In Current Accounts	-	-
Deposits with original maturity for more than 3 months	782.34	732.49
Cash in Hand	4.51	26.37
	25,302.91	18,176.34

Other Bank Balances

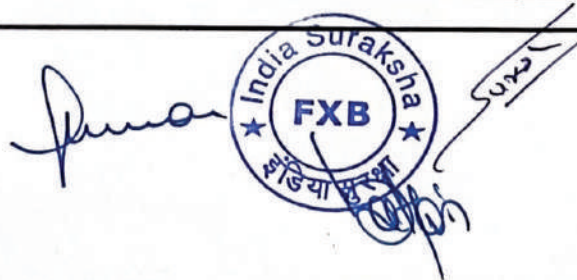
Deposits with original maturity for more than 12 months	283.58	268.79
Total	25,586.49	18,445.13

Note 12: Short term Loans and Advances

Particulars	For the Year Ended 31st March 2026	For the Year Ended 31st March 2025
TDS Receivable	104.22	607.42
TCS Receivable	36.34	-
Advances to employees	-	121.30
Others Advances	34.52	8.23
Total	175.08	736.96

Note 13: Other Current Assets

Particulars	For the Year Ended 31st March 2026	For the Year Ended 31st March 2025
Accrued Interest	15.97	13.60
Prepaid Expense	988.22	484.08
Total	1,004.19	497.68



FXB INDIA SURAKSHA
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Notes forming part of the Financial Statements for the year ended 31st March 2026

Note 14: Donations & Grants			(Amount in Rs.'000)
Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025	
Allocation of Project Grant towards Program Expenditure	2,56,491.76	1,57,080.94	
Allocation of Project Grant towards Capital Expenditure			
	2,56,491.76	1,57,080.94	
General Donations	500.00	1,494.01	
Total	2,56,991.76	1,58,574.95	

Note 15: Other income			
Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025	
Interest on Saving Bank accounts	527.56	299.39	
Interest on Fixed Deposits	74.52	69.67	
Interest on Income Tax Refund	87.70	8.04	
Interest on LIC Funds	271.92	186.67	
Miscellaneous Income	324.34	289.28	
Less: Interest Allocated to Donors	(196.87)	-102.32	
Total	1,089.17	750.72	

Note 16 : Program Expenses			
Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025	
Program Activity Expenses	2,06,606.34	1,23,166.15	
Travel Expenses	5,490.03	3,891.66	
Information Dissemination Expenses	81.20	499.45	
Communication Expenses	366.69	238.66	
Consultancy Expenses	325.06	349.50	
Establishment Expenses	3,681.51	2,903.30	
Workshops & Seminars	181.56	741.76	
Total	2,16,732.40	1,31,790.49	

Note 17 : Employee Benefit Expenses			
Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025	
<u>Program</u>			
Salaries	22,748.88	13,280.53	
Fringe Benefits	1,113.40	1,331.66	
	23,862.28	14,612.20	
<u>Other than Program</u>			
Salaries	5,029.49	5,170.46	
Fringe Benefits	2,119.14	620.16	
	7,148.63	5,790.63	
Total	31,010.90	20,402.82	

Note 18 : Other than Program Expenses			
Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025	
Communication Expenses	162.33	164.02	
Consultancy Expenses	787.66	179.99	
Establishment Expenses			
Payments to Auditors	735.38	462.70	
Rent	555.27	563.75	
Electricity	81.50	97.68	
Office Expenses	442.13	451.59	
Bank Charges	228.44	37.29	
Insurance Expenses	3.23	173.47	
Website Development Expenses	38.90	5.31	
Miscellaneous Expenses			
Total	3,052.98	2,135.81	



Note 19: Payment to Statutory Auditors (Including GST)

Particulars

	For the year ended 31st March 2026	For the year ended 31st March 2025
Statutory Audit Fees	585.38	312.70
Tax Audit Fees*	150.00	150.00
Total	735.38	462.70

*Paid to other Auditors

Note 20: Segment Reporting.

The company is engaged in charitable activities and incidental thereto and company does not have any identifiable reportable segment therefore the disclosure of AS-17 is not given.

Note 21: Disclosure with regards to Related Party Transactions

Related party disclosures, as required by Accounting Standard 18 - Related Party Disclosures, notified under the Act are given below:

1. Name of Related Party and Related Party Relation

i) Names of key management personnel:

Salil Kumar	Director	Joined on 27 August 2025
Kedar Dash	Director	
Mamta Bargoyary	Director	
Satya Prakash	Chief Executive Officer	With effect from 14 July 2023

ii) Details of related party transactions:

Related Party Transaction

Salary

Satya Prakash

	For the year ended 31st March 2026	For the year ended 31st March 2025
Salary	2,983.67	2,888.09
Satya Prakash	-	-

Outstanding balances as on 31st March 2025

	For the year ended 31st March 2026	For the year ended 31st March 2025
Export/Import of Goods	-	-
Royalty, Know how, Professional and constitutional Fees	-	-
Interest & Dividend	-	-
Total	-	-

Note 22: Earnings/Expenditures in Foreign Currency

Export/Import of Goods
Royalty, Know how, Professional and constitutional Fees
Interest & Dividend
Total

	For the year ended 31st March 2026	For the year ended 31st March 2025
Export/Import of Goods	-	-
Royalty, Know how, Professional and constitutional Fees	-	-
Interest & Dividend	-	-
Total	-	-

Note 23: Contingent Liabilities & Capital Commitments

(a) The Company has availed three credit cards from Kotak Mahindra Bank. These credit facilities are secured by fixed deposits maintained with the Bank, which are under lien in favour of the Bank. The details of the Fixed Deposits under lien are given below:

	FDR Account No	Lien Amount	
Deposit with Banks		500.00	500.00
Fixed deposit with Kotak Bank	9513731746	500.00	500.00
Total		1,000.00	1,000.00

(b) Capital Commitments

NIL NIL

Note 24: Income Tax

The Company is registered u/s 12A of Income Tax Act, 1961 and accordingly is exempt from payment of income tax subject to fulfilment of certain condition as prescribed. Based on the self assessment, no tax liability is payable towards the current tax or deferred tax as on 31st March 2025. Therefore, no provision of Income Tax and Deferred Tax Asset/ Liabilities has been made.

Note 25: Disclosures Pursuant to the MSME Trade Payables

To the extent identified and information available with the Company pursuant to section 22 of the Micro, Small and Medium Enterprises Development Act (MSMED), 2006, details are mentioned below:

	For the year ended 31st March 2026	Amount (Rs. '000) For the year ended 31st March 2025
Principal amount remaining unpaid to suppliers registered under the MSMED Act as at year end	45.00	55.96
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	Nil	Nil
Interest paid by the Company in terms of Section 16 of MSMED Act, 2006, along with the amount of the payment made to the suppliers and service providers beyond the appointed day during the year	Nil	Nil
Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006	Nil	Nil
Interest accrued and remaining unpaid as at Year end	Nil	Nil
Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006.	Nil	Nil
Total	45.00	55.96

Note 26: Other Statutory Information (to the extent applicable)

- The Company is holding an Immovable Properties and the Title deeds of those are held in the name of the Company.
- No revaluation of Property, Plant & Equipment has been carried out during the year.
- The Company does not have any Intangible Assets hence, no revaluation of Intangible assets has been carried out during the year.
- The company has no intangible asset under development and accordingly its ageing is not required to be disclosed.
- The Company neither has any Benami property, nor any proceeding has been initiated or pending against the Company or holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rule made thereunder.

[Handwritten signatures and official stamp of FXB India Suraksha]

- (vi) The Company has no transaction with the companies struck off under section 248 of the Companies act, 2013 or section 560 of Companies act, 1956.
- (vii) The Company does not have any charges or satisfaction which is yet to be registered with Registrar Of Companies (ROC) beyond the statutory period.
- (viii) The company is not declared wilful defaulter by any bank or financial institution or other lender.
- (ix) Compliance with approved Scheme(s) of arrangements in terms of Sec 230 - 237 of Companies Act 2013 - Not Applicable
- (x) (A) The Company has not advanced or loaned or invested funds in any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
- provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- (B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (xi) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- (xii) The company is not having any subsidiaries Company, hence compliance with number of layers prescribed under clause (87) of Section 2 of the Act read with Companies (restriction on number of layers) Rules, 2017 is not applicable.
- (xiii) For ratios, refer Note 28
- (xiv) The Company has not granted loans or advances in the nature of loans to promoters, directors, KMPs and the related parties, either severally or jointly with any other person, that are (a) Repayable on demand; or (b), without specifying any terms or period of repayment.
- (xv) The Company has not taken any borrowings from banks and financial institutions for the specific purpose at the balance sheet date.
- (xvi) The Company has not traded or invested in crypto currency or Virtual Currency during the financial year.

Note 27: Previous year figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure. All figures have been rounded off to the nearest INR in thousands up to two decimals, unless otherwise stated.

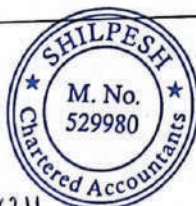
Note 28: The Company is complying with the Accounting Standards, applicable to a Small and Medium sized companies (SMCs), as notification issued as per Ministry of Corporate Affairs.

Ratio analysis Disclosures	Numerator	Denominator	For the year ended 31st March 2026	For the year ended 31st March 2025	Variance in %
Current Ratio (in Times)	Current Assets	Current Liabilities	2.97	2.99	-1%
Debt Equity Ratio	Total Debt	Total Equity	N/A	N/A	N/A
Debt Service Coverage Ratio	Net Operating Income	Total Debt Service	N/A	N/A	N/A
Return on Equity Ratio (in %)	Net Income	Shareholder's Equity	N/A	N/A	N/A
Inventory turnover ratio	Net Sales	Average Inventory	N/A	N/A	N/A
Trade Receivables turnover ratio (in Times)	Net Credit Sales	Average Accounts Receivables	N/A	N/A	N/A
Trade payables turnover ratio (in Times)	Net Credit Purchase	Average Accounts Payables	N/A	N/A	N/A
Net capital turnover ratio (in Times)	Net Sales	Working Capital	N/A	N/A	N/A
Net profit ratio (in %)	Net Profit	Net Sales	2.82%	3.14%	10%
Return on Capital employed (in %)	EBIT	Capital Employed	N/A	N/A	N/A

For Shilpesh and Co.
Chartered Accountants
Firm's Registration Number: 028101N

Shilpesh
(Proprietor)
Membership Number: 529980
UDIN: 26529980XYTETP6211

Place: Delhi
Date: 18.08.2026



For and on Behalf of FXB India Suraksha

Sali Kumar
(Director)
DIN: 02199222

Suresh Chander
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Head - Finance and Administration
FXB India Suraksha