**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

SHILPESH & Co. Chartered Accountants M. No. 529980

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

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Chartered Accountants

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.

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Chartered Accountants

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.

SHILPESH
M. No.
529980
Chartered Accountants

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

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Chartered Accountants

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
M. No.
529980
Chartered Accountants

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**

**For and on behalf of FXB India Suraksha**

India Suraksha FXB इंडिया सुरक्षा

SHILPESH M. No. 529980 Chartered Accountants

**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**
**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

FXB India Suraksha इंडिया सुरक्षा

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

SHILPESH M. No. 529980 Chartered Accountants

Shilpesh
(Proprietor)
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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 and on behalf of FXB India Suraksha**

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

Shilpesh

SHILPESH & CO. M. No. 529980 Chartered Accountants

**Salil Kumar**
**(Director)**
**DIN :02199222**

FXB India Suraksha FXB

**Satya Prakash**
**Chief Executive Officer**
**FXB India Suraksha**

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

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

Place: Delhi
Date: 18.08.2026

**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: Provisons | .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 | 80.88 | 119.42 |
| Inter Unit Adjustment | (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 |

India Suraksha FXB

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

SHILPESH M. No. 529980 Chartered Accountants

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(Proprietor)
Membership Number: 529980
UDIN: 26529980XYTETP6211

Salil Kumar
(Director)
DIN :02199222

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

Place: Delhi
Date: 18.08.2026

**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.

FXB India Suraksha

**(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.

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India Suraksha
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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.

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 | Satya Prakash | Suresh Chander |
| (Director) | Chief Executive Officer | Head - Finance and Administration |
| DIN :02199222 | FXB India Suraksha | FXB India Suraksha |

**FXB INDIA SURAKSHA**
**Company limited by Guarantee**
**CIN: U85100DL2007NPL162563**
**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 |

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**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 Availed/Utilised during the Year | | |
| -Amount utilised towards Program Expenditures | 2,56,491.76 | 1,57,080.94 |
| -Amount Utilised form Core | | |
| -Amount utilised towards Capital Expenditures* | 1,629.19 | 71,74,966.00 |
| **Total** | 2,58,120.94 | 1,64,255.90 |
| 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 |

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**Note 6: Payables**

| Particulars | As at 31 March 2026 | As at 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 |

Amount in Rs.

**Note 7: Other Current Liabilities**

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

Amount in Rs.

**Note 8: Short Term Provisions**

| Particulars | As at 31 March 2026 | As at 31 March 2025 |
|---|---|---|
| Provision for Leave Encashment | 61.47 | 51.24 |
| Total | 61.47 | 51.24 |

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**_FXB INDIA SURAKSHA_**

**Company limited by Guarantee**

**CIN: U85100DL2007NPL162563**

**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 |

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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 | | |
| In Savings Accounts | 24,516.06 | 17,417.48 |
| 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** |

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**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 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 |
|---|---|---|
| Program | | |
| Salaries | 22,748.88 | 13,280.53 |
| Fringe Benefits | 1,113.40 | 1,331.66 |
| | 23,862.28 | 14,612.20 |
| Other than Program | | |
| 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 | 18.13 | 37.29 |
| Insurance Expenses | 228.44 | 173.47 |
| Website Development Expenses | 3.23 | 5.31 |
| Miscellaneous Expenses | 38.90 | - |
| Total | 3,052.98 | 2,135.81 |

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**CIN: U85100DL2007NPL162563**
**Notes forming part of the Financial Statements for the year ended 31st March 2026**

(Amount in Rs.'000)

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

| ii) Details of related party transactions: | For the year ended 31st March 2026 | For the year ended 31st March 2025 |
|---|---|---|
| **Related Party Transaction** | | |
| Salary | 2,983.67 | 2,888.09 |
| Satya Prakash | | |
| | - | - |
| **Outstanding balances as on 31st March 2025** | | |

**Note 22: Earnings/Expenditures in Foreign Currency**

| | 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**

| | For the year ended 31st March 2026 | For the year ended 31st March 2025 |
|---|---|---|

(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:

| Deposit with Banks | FDR Account No | Lien Amount | |
|---|---|---|---|
| Fixed deposit with Kotak Bank | 9513731746 | 500.00 | 500.00 |
| Total | | 500.00 | 500.00 |

(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 deffered 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:

Amount (Rs. '000)

| | For the year ended 31st March 2026 | 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)**

(i) The Company is holding an Immovable Properties and the Title deeds of those are held in the name of the Company.

(ii) No revaluation of Property, Plant & Equipment has been carried out during the year.

(iii) The Company does not have any Intangible Assets hence, no revaluation of Intangible assets has been carried out during the year.

(iv) The company has no intangible asset under development and accordingly its ageing is not required as at year end.

(v) The Company neither has any Benami property, nor any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act,1988 and rule made thereunder.

(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 willful 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(is), 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(is), 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.

Note 29: Ratio analysis Disclosures

| 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 %) (Due to increase in Revenue in the current year) | 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 M. No. 529980 Chartered Accountants

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

Place: Delhi
Date: 18.08.2026

For and on Behalf of FXB India Suraksha

India Suraksha FXB

Salil Kumar
(Director)
DIN :02199222

Satya Prakash
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Head - Finance and Administration
FXB India Suraksha