

PILAR NIKETAN SOCIETY, NAGPUR

Pilar Niketan Society, Kamptee Road, Nagpur - 440 001 (M.S.)

FOREIGN CONTRIBUTION ACCOUNT

Id. No. : 083870195

31st March, 2026

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

Head Office : 2nd Floor, NDTA Shopping Complex, Opp. Liberty Cinema,
Residency Road, Sadar, Nagpur - 440 001.

Phone : 0712-6612665

Branch Office : 3rd Floor, Peace Center, Above South Indian bank, Ambari
Kamrup (M), Guwahati - 781 001.

Phone : 09476691865

Declaration Certificate of Chief Functionary

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Place:

Date:

Signature of the Chief Functionary
(Name of the Chief Functionary in block letters)
(Seal of the Association)

H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

CERTIFICATE

We have audited the accounts of **PILAR NIKETAN SOCIETY, KAMPTÉE ROAD, NAGPUR - 440 001 (M.S.) /The Maharashtra Public Trust Registration No. F-2165 (N)/ Maharashtra** for the year ending 31st March, 2026 and examined all relevant books and vouchers and certify that according to the audited accounts :

- (i) The brought forward foreign contribution at the beginning of the financial year was Rs. 13,72,666.75.
- (ii) Foreign contribution of worth Rs. 16,98,042.00 was received by the Association during the financial year 2025-26.
- (iii) Interest accrued/received on foreign contribution of worth Rs. 23,555.00 and Income Tax Refund including interest thereon of Rs. 1,42,200.00 was received by the association during the financial year 2025-26.
- (iv) The balance of unutilised foreign contribution with the association at the end of the financial year 2025-26 was Rs. 5,55,250.13.
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign contribution (Regulation) Rules, 2011
- (vi) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct and checked by us.
- (vii) The association has utilised the foreign contribution received for the purpose(s) it is registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

We have examined all relevant books and records and we hereby certify the following activities/project wise and location wise details of receipt and utilization of Foreign contribution as reported in Annexure-I.

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief **Pilar Niketan Society, Nagpur** has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

2nd Floor, N.D.T.A. Shopping Complex
Opp. Liberty Cinema,
Residency Road, Sadar,
NAGPUR - 440 001. M.S.

Dated : 21st May, 2026



For L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645

BIJESH@LDSCO.IN

UDIN : 26153645ISXXGG9384

ANNEXURE TO AUDITOR'S CERTIFICATE

Sl. No. (1)	Name of the project/ activity (2)	Address/location (3)	Previous Balance		Receipt during the year		Utilised		Balance	
			in cash (4)	in kind (5)	in cash (6)	in kind (7)	in cash (8)	in kind (9)	in cash (10)	in kind (11)
1	Pilar Niketan Society - Educational	Pilar Niketan, Kamptee Road, Nagpur - 440 001 (M.S.)	13,72,666.75	0.00	18,63,797.00	0.00	26,81,213.62	0.00	5,55,250.13	0.00
TOTAL..			13,72,666.75	0.00	18,63,797.00	0.00	26,81,213.62	0.00	5,55,250.13	0.00



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AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **PILAR NIKETAN SOCIETY, NAGPUR - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2026 and also the Income and Expenditure Account and Receipts and Payments Account of the Society for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and Foreign Contribution [Regulation] Rules, 2011 have been kept by the society so far as appears from our examination of these books.
- C. The Balance Sheet and Income and Expenditure Account and Receipts and Payments Account dealt with by these report are in agreement with the books of accounts of the Society.
- D. It is the policy of the Society to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **Pilar Niketan Society, Nagpur** as at 31st March, 2026, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 26153645ISXXGG9384



NAGPUR :

Dated : 21st May, 2026

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. Accounts are maintained on Cash Basis.
3. Fixed assets are stated at cost and no depreciation has been provided for.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For Pilar Niketan Society



Chief Functionary

NAGPUR :

Dated : 21st May, 2026



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 26153645ISXXGG9384



FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2026

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<u>INCOME AND EXPENDITURE ACCOUNT :</u>			<u>EQUIPMENTS :</u>		
Balance as per last Balance Sheet	26,97,279.75		Balance as per last Balance Sheet	4,36,737.00	
Add : Deficit during the year	<u>7,63,416.62</u>	19,33,863.13	Add : Additions during the year	<u>54,000.00</u>	4,90,737.00
			<u>FURNITURES AND FIXTURES :</u>		
			Balance as per last Balance Sheet		94,553.00
			<u>COMPUTERS :</u>		
			Balance as per last Balance Sheet		2,61,064.00
			<u>LIBRARY BOOKS :</u>		
			Balance as per last Balance Sheet		3,71,399.00
			<u>VEHICLES :</u>		
			Balance as per last Balance Sheet		1,53,260.00
			<u>MUSICAL INSTRUMENTS :</u>		
			Balance as per last Balance Sheet		7,600.00
			<u>CASH AND BANK BALANCES :</u>		
			On Savings Bank Account		
			With The South Indian Bank Ltd.		
			Account No. 0432053000000074	15,144.27	
			With State Bank of India		
			Account NO. 40086803476	5,40,069.86	
			Cash in hand	<u>36.00</u>	5,55,250.13
carried forward ...		<u>19,33,863.13</u>	carried forward ...		<u>19,33,863.13</u>



brought forward ...

19,33,863.13

brought forward ...

19,33,863.13

TOTAL RUPEES ...

19,33,863.13

TOTAL RUPEES ...

19,33,863.13

As per our report of even date.

For Pilar Niketan Society



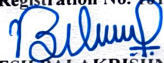
Chief Functionary

NAGPUR :

Dated : 21st May, 2026



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645
UDIN : 261536451SXXGG9384

PILAR NIKETAN SOCIETY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

EXPENDITURE	RUPEES	RUPEES	PAYMENTS	RUPEES
To <u>ADMINISTRATION EXPENSES</u> :			By <u>FOREIGN CONTRIBUTION RECEIVED</u> :	
Vehicle Maintenance	40,900.00		For Education :	
Gardening Expenses	4,929.00		From Vereinigung Der Pilar Pares Deutschland	16,98,042.00
Legal Expenses	27,140.00			
Audit Fees	76,700.00		" <u>INTEREST REALISED</u> :	
Newspapers and Periodicals	6,770.00		On Savings Bank Account	23,555.00
Water Charges	5,236.00			
Bank Charges and Commission	6,140.62		" Income Tax Refund for A.Y. 2025-26 wrongly	
Telephone and Internet Charges	12,627.00	1,80,442.62	credited by the Income Tax Department in	
			F.C. Account	1,42,200.00
" <u>EDUCATIONAL EXPENSES</u> :			" Deficit carried over to Balance Sheet	7,63,416.62
Games and Entertainment	34,606.00			
Food Expenses	14,09,030.00			
Travelling and Conveyance	36,783.00			
Electricity Charges	2,76,570.00			
Stationery and Printing	7,603.00			
Toilet Articles	51,844.00			
Medical Expenses	51,850.00			
Household Expenses	30,890.00			
Seminars, Study Course and Retreats	2,08,441.00			
Musical Instruments Maintenance	11,410.00			
Computer Maintenance	47,905.00			
Taxes	73,366.00			
Functions and Festivals	3,159.00			
carried forward ...	22,43,457.00	1,80,442.62	carried forward ...	26,27,213.62



brought forward ...	22,43,457.00	1,80,442.62	brought forward ...	26,27,213.62
Repairs and Maintenance	42,867.00			
Building Repairs and Maintenance	1,33,757.00			
Personnel Maintenance	26,690.00	24,46,771.00		
TOTAL RUPEES ...		26,27,213.62	TOTAL RUPEES ...	26,27,213.62

As per our report of even date.

For Pilar Niketan Society

[Signature]

Chief Functionary

NAGPUR :

Dated : 21st May, 2026



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

[Signature]

BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 26153645ISXXGG9384

PILAR NIKETAN SOCIETY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

	RECEIPTS	RUPEES	RUPEES	PAYMENTS	RUPEES	RUPEES
To	<u>BALANCE ON 01.04.2025 :</u>			By	<u>ADMINISTRATION EXPENSES :</u>	
	On Savings Bank Account				Vehicle Maintenance	40,900.00
	With The South Indian Bank Ltd.				Gardening Expenses	4,929.00
	Account No. 04320530000000074	2,17,443.77			Legal Expenses	27,140.00
	With State Bank of India				Audit Fees	76,700.00
	Account No. 40086803476	11,55,177.98			Newspapers and Periodicals	6,770.00
	Cash in Hand	45.00	13,72,666.75		Water Charges	5,236.00
					Bank Charges and Commission	6,140.62
					Telephone and Internet Charges	12,627.00
"	<u>FOREIGN CONTRIBUTION RECEIVED :</u>					1,80,442.62
	For Education :			"	<u>EDUCATIONAL EXPENSES :</u>	
	From Vereinigung Der Pilar Pares Deutschland		16,98,042.00		Games and Entertainment	34,606.00
"	<u>INTEREST REALISED :</u>				Food Expenses	14,09,030.00
	On Savings Bank Account		23,555.00		Travelling and Conveyance	36,783.00
"	<u>OTHER HEADS :</u>				Electricity Charges	2,76,570.00
	Income Tax Refund for A.Y. 2025 - 26	1,34,792.00			Stationery and Printing	7,603.00
	Interest on Income Tax Refund	7,408.00	1,42,200.00		Toilet Articles	51,844.00
					Medical Expenses	51,850.00
					Household Expenses	30,890.00
					Seminars, Study Course and Retreats	2,08,441.00
					Musical Instruments Maintenance	11,410.00
					Computer Maintenance	47,905.00
					Taxes	73,366.00
					Functions and Festivals	3,159.00
	carried forward ...		32,36,463.75		carried forward ...	22,43,457.00
						1,80,442.62



brought forward ...	32,36,463.75	brought forward ...	22,43,457.00	1,80,442.62
		Repairs and Maintenance	42,867.00	
		Building Repairs and Maintenance	1,33,757.00	
		Personnel Maintenance	26,690.00	24,46,771.00
		" <u>CAPITAL EXPENDITURE :</u>		
		Equipments		54,000.00
		" <u>BALANCE ON 31.03.2026 :</u>		
		On Savings Bank Account		
		With The South Indian Bank Ltd.		
		Account No. 0432053000000074	15,144.27	
		With State Bank of India		
		Account No. 40086803476	5,40,069.86	
		Cash in Hand	36.00	5,55,250.13
TOTAL RUPEES ...	<u>32,36,463.75</u>	TOTAL RUPEES ...	<u>32,36,463.75</u>	

As per our report of even date.

For Pilar Niketan Society

For Hand
Chief Functionary

NAGPUR :

Dated : 21st May, 2026



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 191974W

Signature
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 26153645ISXXGG9384