S. Sahoo & Co.
Chartered Accountants

Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

To
The Director
PAIRVI Associates
G-3, 1st Floor, Lajpat Nagar-3,
New Delhi-110024

1. This Report is issued in accordance with the terms of our engagement with **PAIRVI Associates** (the 'Company') Registration no. under the **FCRA 231660242.**

2. We have audited the accompanying special purpose financial statements of the Company which comprise the Balance Sheet as at 31 March 2026, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2026, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Company pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and notes in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents.This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4. The Management is also responsible for ensuring that the Company complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.

S. Sahoo & Co. INDIA FRN: 322952E New Delhi Chartered Accountants

Auditor's Responsibility

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.

6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.

7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in notes to these Foreign Contribution Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Company, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.

8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements and Annexure.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31st March 2026 are prepared, in all material respects, in accordance with the basis of accounting described in note to these Foreign Contribution Financial Statements.

Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Company for the purpose of submission with Form FC-4 of the FCRR,2011.



11. The report is addressed to and provided to the Director of the Company solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E



CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: **26057426YXEALQ7256**

Place: New Delhi
Date: 26-08-2026

Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates
G-3, 1st Floor, Lajpat Nagar-3, New Delhi - 110024
CIN: U74899DL1999NPL098798
Balance Sheet as at 31st March 2026

Foreign Projects *(Amount in INR)*

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Reserve Funds		1,108,318	1,075,835
(b)	Asset Funds		25,085	34,643
			1,133,403	**1,110,478**
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities	4	-	-
(c)	Long-term provisions		-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Other current liabilities	5	478,409	406,775
			478,409	406,775
	Total		**1,611,812**	**1,517,253**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	6	25,085	34,643
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances	7	21,313	21,313
(d)	Other non-current assets		-	-
			21,313	21,313
2	**Current assets**			
(a)	Current investments	8	-	-
(b)	Receivables		-	-
(c)	Cash and bank balances	9	1,437,409	1,295,827
(d)	Short Term Loans and Advances	10	128,005	165,471
(e)	Other current assets	11	-	-
			1,565,414	1,461,298
	Total		**1,611,812**	**1,517,253**
	Brief about the Entity & Summary of significant accounting policies	1&2	-	-

The accompanying notes are an integral part of the financial statements.

For & on behalf :
S. Sahoo & Co.
Chartered Accountants
Firm No. 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN:
Place: New Delhi
Date: 26-08-2026

For & on behalf :
Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates

Sanjai Bhatt
Director
(DIN: 00456799)

Bharat Bhushan
Director
(DIN: 01832093)

Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates
G-3, 1st Floor, Lajpat Nagar-3, New Delhi - 110024
Income and Expenditure for the year ended on 31st March 2026

Foreign Projects

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	**Income**			
(a)	Donations and Grants	12	7,508,973	4,881,810
(b)	Other Income	13	49,106	413,240
II	**Total**		**7,558,079**	**5,295,050**
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	14	7,525,596	6,033,342
(b)	Grant Refunded		-	1,188,918
(c)	Expenses not covered by Grant Fund	15	-	684,874
(d)	Depreciation and amortization expense	16	-	-
	Total		**7,525,596**	**7,907,133**
IV	Excess of Income over Expenditure before exceptional and extraordinary items		32,483	-2,612,083
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items		32,483	-2,612,083
VII	Extraordinary Items		-	-
VIII	**Excess of Income over Expenditure for the year**		32,483	-2,612,083
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		180	-2,327,706
	Balance transferred to General Fund:		32,303	-284,377
	Brief about the Entity & Summary of significant accounting policies	1&2	-	-

The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co.
Chartered Accountants
Firm No. 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN:

Place: New Delhi
Date: 26-08-2026

For & on behalf :
Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates

Sanjai Bhatt
Director
(DIN: 00456799)

Bharat Bhushan
Director
(DIN: 01832093)

Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates
G-3, 1st Floor, Lajpat Nagar-3, New Delhi - 110024
Receipts & Payment Account For The Year Ended 31st March 2026

Foreign Projects *(Amount in INR)*

RECEIPTS	Note	31 March 2026	31 March 2025
Opening Balance :			
Cash and Bank Balances		1,295,827	2,031,192
Investment		-	2,000,000
Donation & Grants		7,508,973	4,881,810
Other Income		41,565	90,086
Changes in current Assets/Current Liabilities		116,641	199,872
Total		**8,963,006**	**9,202,960**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses		7,525,596	6,033,342
Grant Refunded		-	1,188,918
Expenses not covered by Grant Fund		-	684,874
Loans and Advances Paid		-	-
Current Liabilities Paid		-	-
Closing Balance			
Cash and Bank Balances		1,437,409	1,295,827
Investment		-	-
Total		**8,963,006**	**9,202,960**
Brief about the Entity & Summary of significant accounting policies	1&2	-	-

The accompanying notes are an integral part of the financial statements

For & on behalf :
S. Sahoo & Co.
Chartered Accountants
Firm No. 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN:

Place: New Delhi
Date: 26-08-2026

For & on behalf :
Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates

Sanjai Bhatt
Director
(DIN: 00456799)

Bharat Bhushan
Director
(DIN: 01832093)

Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates
G-3, 1st Floor, Lajpat Nagar-3, New Delhi - 110024
Notes forming part of the Financial Statements for the year ended, 31st March, 2026
Foreign Projects

3 Fund Details	31 March 2026	31 March 2025
Corpus Fund		
Opening Balance	-	-
Add:- Amount Received During the Year		
Less: Expenses out of Corpus Fund	-	-
	-	-
General Fund		
Opening balance	-269,531	-580,171
Add: Transfer from Project Fund	-	102,220
Less: Transfer to Asset Fund	-	192,076
Add: Excess of Income Over Expenditure	32,303	400,496
	-237,228	-269,531
Other Fund		
Opening balance	-	684,874
Add: Created during the year	-	-
Less: Utilised during the year		684,874
	-	-
Asset Fund		
Opening balance	34,643	11,764
Add: Transfer from General Fund	-	192,076
Add: Purchase during the year	-	-
Less: Depreciation transferred to Asset Fund	9,558	169,197
	25,085	34,643
Project Fund		
Opening balance	1,345,366	3,775,292
Add: Amount Received/Receivable During The Year	7,508,973	4,881,810
Add: Bank Interest and other income	16,803	12,744
Less: Amount Utilized During The Year	7,525,596	6,033,342
Less: Grant Refunded to Donor	-	1,188,918
Less: Transferred to General Fund	-	102,220
	1,345,546	1,345,366
Total (A+B)	**1,133,403**	**1,110,478**
4 Other long-term liabilities		
(a) Seed Bank Rent Payable	-	-
(b) Travel Payable	-	-
Total	-	-
5 Other current liabilities		
(a) TDS payable	29,893	22,835
(b) Audit Fees Payable	121,198	114,912
(c) Communication Expenses Payable	2,754	5,175
(d) Electricity Expenses Payable		
(e) Field Coordinator Honorariun Payable	-	-
(f) Provident Fund Payable	40,555	44,305
(g) Staff Welfare Fund	284,009	219,548
(h) Other Payable		
Total	**478,409**	**406,775**

S. Sahoo & Co. CA INDIA FRN: 322932E New Delhi Chartered Accountants

Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates
G-3, 1st Floor, Lajpat Nagar-3, New Delhi - 110024
Notes forming part of the Financial Statements for the year ended, 31st March, 2026
Foreign Projects

7	**Long Term Loans and Advances**		
(a)	Security Deposits	-	-
(b)	Other Advances	12,320	12,320
(c)	Balance with government authorities (TDS Receivable)	8,993	8,993
	Total	**21,313**	**21,313**
8	**Current Investments**	-	-
(a)	Other Current investments -Fixed Deposits	-	-
	Less: Aggregate provision for diminution in value of investments.		
	Total Investments	-	-
	Aggregate cost value as at the end of the year:		
	Investments -Quoted	-	-
	Investments - Unquoted	-	-
	Less: Aggregate provision for diminution in value of investments.	-	-
		-	-
	Aggregate market value as at the end of the year:		
	Investments -Quoted	-	-
	Investments - Unquoted	-	-
	Aggregate Provision for diminution in value of investments.	-	-
		-	-
	Total	-	-
9	**Cash and Bank Balances**		
	Cash and cash equivalents		
(a)	On current/ Saving accounts		
	State Bank of India (A/C No: 39991337925)	59,040	51,819
	HDFC Bank (A/C No: 50100235161007)	636,227	1,016,296
	HDFC Bank 77682	739,866	225,435
(b)	Cash on hand	2,277	2,277
	Total	**1,437,409**	**1,295,827**
10	**Short Term Loans and advances**		
(a)	Staff Advance	83,888	114,561
(b)	Other Advances	17,088	31,422
(c)	Balance with Government Authorities (TDS Receivable)		
(d)	Interest on Loans and Advances Receivable	27,029	19,488
	Total	**128,005**	**165,471**
11	**Other current assets**		
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
	Total	-	-
12	**Donations and Grants**		
(a)	Grants	7,508,973	4,881,810
(b)	Donation	-	-
	Total	**7,508,973**	**4,881,810**
13	**Other income**		
(a)	Interest income	49,106	95,166
(b)	Current Liabilities written back	-	318,074
	Total	**49,106**	**413,240**



Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates
G-3, 1st Floor, Lajpat Nagar-3, New Delhi - 110024
Notes forming part of the Financial Statements for the year ended, 31st March, 2026
Foreign Projects

14	**Charitable Expenses-Program Expenses**		**-**	**-**
	Empowering Communities, Building local leadership and Strengthening Governance	Annexure-1	6,519,750	5,821,562
	Community Centric Renewable Energy Initiative"	Annexure-2	-	211,779
	Lingo E V Germany	Annexure-3	840,070	-
	Misereor- Participation Support for the Asia Pacific Regional	Annexure-4	165,776	-
	Total		**7,525,596**	**6,033,342**

15	**Expenses not covered by Grant Fund**		
	Current Asset written off		
	Salary and Consultancy Expenses	-	684,874
	Total	**-**	**684,874**

16	**Depreciation and amortization expense**	**-**	**-**
	on tangible assets (Refer note 11)	9,558	169,197
	on intangible assets (Refer note 11)	-	-
	Less: Transferred to Asset Fund	9,558	169,197
	Total	**-**	**-**

Annex-1	**Empowering Communities, Building local leadership and Strengthening Governance**	**31 March 2026**	**31 March 2025**
	Staff Cost		
	Lead Programmes	1,200,708	1,038,168
	Program Coordinator	447,168	447,176
	Program Associates	475,083	460,428
	Accountant	487,536	487,536
	Programme Assistant	264,000	264,000
	Driver	193,386	212,596
	Field Volunteers	720,000	240,000
	Recurrent Programme Expenditure	-	-
	National Workshop	-	366,739
	State workshop	77,142	310,935
	Youth Workshop	53,300	24,173
	Bidi Worker		
	National Consultation	13,350	
	State Consultation	340,859	65,162
	Networking Visit	88,063	114,854
	UNFCCC Climate COP & HLPF	260,184	196,421
	APF on SD & UNEP Regional Meeting	-	105,513
	Community Meeting	229,586	72,156
	Sub Regional Meeting		
	Staff Travels	190,858	213,578
	News Letter		
	Localizing Capacity Building & Rights	85,267	-
	Skil Development Training	112,486	-
	Leadership Workshop	162,667	-
	Printing & Publication	11,000	-
	Review Meeting	-	112,850
	Other Recurrent Expenditure		
	Rent & Maintenance	673,200	680,167
	Communication & Hospitality	155,795	141,685
	Consumables for operation Admin. Etc	127,532	173,025
	Audit Expenses (External & Internal)	150,580	94,400
	Total	**6,519,750**	**5,821,562**



Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates
G-3, 1st Floor, Lajpat Nagar-3, New Delhi - 110024
Notes forming part of the Financial Statements for the year ended, 31st March, 2026
Foreign Projects

Annex-2	Community Centric Renewable Energy Initiative"	Tuesday, March 31, 2026	31 March 2025
	Administrative Overhead	-	80,712
	Programme Salary	-	93,683
	Information/Enlistment Meeting	-	37,384
	Total	-	**211,779**

Annex-3	Lingo E V Germany	Tuesday, March 31, 2026	31 March 2025
	Technical Person Honorarium	500,000.00	-
	Audit Fee	35,665.00	-
	Travel and Trainings	202,379.00	-
	Office Facilities Expenses	102,026.00	-
	Total	**840,070**	-

Annex-4	Misereor- Participation Support for the Asia Pacific Regional	Tuesday, March 31, 2026	31 March 2025
	Participation Support	122,003.36	-
	Audit Fee	43,773.00	-
	Total	**165,776**	-

S. Sahoo & Co. CA INDIA FRN: 322952E New Delhi Chartered Accountants

Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates
G-3, 1st Floor, Lajpat Nagar-3, New Delhi - 110024

Foreign Projects

(Amount in INR)

S. No	Particulrs	WRITTEN DOWN VALUE								NET BLOCK	
		As at	Addition		Deletion	As at	During the year		Upto	As on	As on
		01.04.2025	More than 180 days	Less than 180 days		31.03.2026	Addition	Deletion	31.03.2026	31.03.2026	31.03.2025
1	Office Equipment	11,256	-	-		11,256	2,302	-	2,302	8,954	11,256
2	Furniture and Fixtures	-	-	-		-	-	-	-	-	-
3	Computer, Laptop and its peripherals	23,387	-	-		23,387	7,256	-	7,256	16,131	23,387
	Total	**34,643**	-	-	-	**34,643**	**9,558**	-	**9,558**	**25,085**	**34,643**

S. Sahoo & Co. CA INDIA FRN: 322952E New Delhi Chartered Accountants

Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates

G-3, 1st Floor, Lajpat Nagar-3, New Delhi - 110024

DETAIL OF PROJECT FUND

Foreign Projects

AMOUNT IN INR

Sr. No.	Name of the Funder/ Name of the Project	Opening Project Fund as on 01.04.2025	Grant Received / Receivable during the year	Bank Interest and other income	Total	Utilised During the Year	Grant Refunded	Interest Transferred to GF	Total	Surplus/ Deficit during the year	Less: Inter Head Adjustments	Closing Project Fund Balance as at 31.03.2026
		A	B	C	D= B+C	E	F	G	H=E+F+G	I=D-H	J	K= D+G-K
1	Community Centric Renewable Energy Initiative Supported by GGF , USA	154,792	-	-	-	-		-	-	-	-	154,792
2	Empowering Communities, Building local leadership and Strengthening Governance Supported by MISEREOR, Germany	1,190,574	6,148,500	16,803	6,165,303	6,519,750			6,519,750	(354,447)	-	836,127
4	Misereor- Participation Support for the Asia Pacific Regional	-	520,403	-	520,403	165,776			165,776	354,627	-	354,627
5	Lingo E V Germany	-	840,070	-	840,070	840,070			840,070	-	-	-
		1,345,366	**7,508,973**	**16,803**	**7,525,776**	**7,525,596**	-	-	**7,525,596**	**180**	-	**1,345,546**

S. Sahoo & Co. Chartered Accountants INDPA FRN: 322952E New Delhi

Public Advocacy Initiatives for Right and Values in India (PAIRVI) Associates
REGISTERED OFFICE: G-3, First Floor, Lajpat Nagar-III, New Delhi-110024

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF FCRA ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2026.

SIGNIFICANT ACCOUNTING POLICIES

PAIRVI (hereinafter referred to as "Organization") is registered under the Companies Act, CIN Number U74899DL1999NPL098798 and is functioning in various geographical locations of India. The Organization is formed for and working in area of critical concern like Public Health, Women Empowerment, Non-Formal Education Community Development etc. with focus on weaker section of Society.

a. **Basics of Preparation of financial Statement** - The financial statements have been prepared on the **accrual basis of accounting** and under the **historical cost convention**, in accordance with the generally accepted accounting principles in India ("Indian GAAP"), including the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the applicable provisions of the Companies Act, 2013.
The financial statements have been prepared in accordance with the applicable provisions of the **Companies Act, 2013**, including the requirements relating to presentation and disclosures applicable to a Section 8 Company.
The financial statements have been prepared on a going concern basis.

b. **Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and the reported amounts of income and expenditure during the reporting period, as well as the disclosure of contingent liabilities.
Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual results may differ from these estimates. Any revision to accounting estimates is recognized prospectively in the period in which the estimates are revised and in any future periods affected.

c. **Revenue Recognition**: Income from grants, donations and other sources is recognized on an accrual basis when there is reasonable certainty regarding its ultimate realization and the related conditions, wherever applicable, have been complied with.



Grants and donations received for specific projects or purposes are accounted for in accordance with the terms and conditions of the respective grant agreements and donor requirements.

Unspent balances of grants received are shown under the Project Fund.

Interest income and other income are recognized on an accrual basis, wherever reasonable certainty exists regarding their realization.

d. **Fixed Assets and depreciation**:In respect of fixed assets (other than freehold land and capital work-in-progress) acquired during the year, depreciation/ amortization is charged on a W.D.V. basis over the expected estimated useful life (in the manner as specified in Schedule II of Companies Act 2013).

e. Basic and diluted earnings per share are computed by dividing the not profit attributable to equity shareholder for the year, by the weighted average number of equity shares outstanding during the year. Net profit for the period is calculated after deducting prior period items, extraordinary items and taxexpenses. Weighted average outstanding equity shares are computed by taking the weight of the period from which shares are outstanding.

NOTES FORMING PART OF ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding/donor agencies.

2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961

3. Pending Legal Case/Contingent Liabilities: It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against PAIRVI ASSOCIATES.

4. The Organization is registered under:

a. Under section 12 A of the Income Tax Act, 1961 vide registration number AAATP7537ME20210 dated 23-09-2021and renewed on 21-03-2026 vide registration number AAATP7537M25DL01 valid till A.Y. 2036-37.

b. Under section 80G of the Income Tax Act, vide registration number AAATP7537MF20218 dated 23-09-2021and renewed on 21-03-2026 vide registration number AAATP7537M25DL02 valid till A.Y. 2031-32

S. Sahoo & Co. Chartered Accountants ICAI INDIA FRN: 322952E New Delhi

c. Foreign Contribution (Regulation) Act, 1976 vide registration number 231660242 dated 02.05.2002, and is filing the annual return in FC - 4.

d. DARPAN portal of National Institution for Transforming India, NITI AAYOG, Government of India, vide registration number DL/2017/0151134.

5. Balances of loans, advances, deposits, debtors and creditors are subject to confirmation and if necessary, reconciliation.

6. Closing cash in hand has been certified by the Secretary of the Organization and is relied upon.

7. Previous Figures has been regrouped wherever required

For and on behalf of
S. Sahoo & Co
Chartered Accountants
Firm's Registration No. : 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
Membership No: 057426
UDIN:
Place: Delhi
Date: 26-08-2026

For and on behalf of
PAIRVI

Sanjai Bhatt
Director
DIN: 00456799

Bharat Bhushan
Director
DIN: 01832093