KAMLESH KUMAR BHARGAVA
Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

To
THE MEMBERS,
SPANDANA CULTURAL ORGANISATION FOR PROGRESSIVE EDUCATION (SCOPE),
HYDERABAD.

Report on the Financial Statements:

We have audited accompanying **Foreign Contribution** financial statements of **SPANDANA CULTURAL ORGANISATION FOR PROGRESSIVE EDUCATION (SCOPE), ("the Society") H.N0 2-2-18/47, Flat No.504, Sri Sai Krupa Residency, D D Colony, Bagh Amberpet, Hyderabad-500013, Telangana,** which comprises ***Balance Sheet as at 31st March 2026*** and annexed ***Income and Expenditure Account and Receipts and Payments Account for the year ended.***

Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements in accordance with the Society Act and accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the ***Society's preparation*** and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

KAMLESH KUMAR BHARGAVA * Chartered Accountants * M.No. 016307

235, Adarsh Nagar, (Old # 5-9-22/86). Hill Fort Road, Hyderabad - 500 063 (T.S.)
Phone : 040 23234952 Mobile : 9885122875 email : kmbhargava@yahoo.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements ***give the information required by the Society Act***, in the manner so required for Society and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) in the case of the ***Balance Sheet, of the State of Affairs of the Society as at 31st March 2026;***

(b) in the case of the **Income and Expenditure Account** of the ***Excess of Income over Expenditure*** for the year ended on that date.

(c) In the case of Receipts & payments Account, of the cash flows for the period ended on the date.

For KAMLESH KUMAR BHARGAVA
Chartered Accountants

KAMLESH KUMAR BHARGAVA
M.No. 016307
HYD.
Chartered Accountants

KAMLESH KUMAR BHARGAVA
Proprietor M. No. 016307
UDIN: 26016307REASQJ9473

Place: Hyderabad
Date: 26.09.2026

SPANDANA CULTURAL ORGANISATION FOR PROGRESSIVE EDUCATION (SCOPE)
H.No. 2-2-18/47, FlatNo.504 SRI SAI KRUPA RESIDENCY ,D.D.Colony,
Bagh Amberpet,Hyderabad-500013

(FC) RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/04/2025 TO 31/03/2026

	RECEIPTS		AMOUNT		PAYMENTS		AMOUNT
To	**Opening Balance:**			By	Personnel	41,81,000	
	Cash in Hand		224	By	Programme	10,11,893	
	SBI-Delhi-9375	12,037		By	Admin	6,85,869	
	SBI-22155	49,486	61,523	By	Survivor Network	1,50,000	
To	**Grants**			By	Campaign	4,50,000	
	Kailash Satyarthi Children's Foundation		71,24,892	By	Linking with Vulnerable Families	3,00,000	67,78,762
To	Bank Interest		23,180	By	Bank Charges		442
				By	**Closing Balance:**		
					Cash in Hand		24,514
					SBI-22155	3,93,622	
					SBI-Delhi-9375	12,479	4,06,101
			72,09,819				**72,09,819**

as per our report of even date attached

For KAMLESH KUMAR BHARGAVA
Chartered Accountants

KAMLESH KUMAR BHARGAVA M.No. 016307 HYD. Chartered Accountants

KAMLESH KUMAR BHARGAVA
Proprietor M. No. 016307

Spandana Cultural Organisation for Progressive Education SCOPE Regn.No: 2482/1990

Place : Hyderabad,
Date : 26.09.2026

SPANDANA CULTURAL ORGANISATION FOR PROGRESSIVE EDUCATION (SCOPE)
H.No. 2-2-18/47, FlatNo.504 SRI SAI KRUPA RESIDENCY ,D.D.Colony,
Bagh Amberpet,Hyderabad-500013

(FC) INCOME & EXPENDITURE ACCOUNTS FOR THE PERIOD 01/04/2025 TO 31/03/2026

	EXPENDITURE			INCOME	AMOUNT
			By	**Grants**	
To	Personnel	41,81,000		Kailash Satyarthi Children's Foundation	71,24,892
To	Programme	10,11,893			
To	Admin	6,85,869	By	Interest	23,180
To	Survivor Network	1,50,000			
To	Campaign Cost	4,50,000			
To	Linking with Vulnerable Families	3,00,000			
To	Bank charges	442			
To	**Excess of Income over Exp**	**3,68,868**			
		71,48,072			71,48,072

as per our report of even date attached

For KAMLESH KUMAR BHARGAVA
Chartered Accountants

KAMLESH KUMAR BHARGAVA * M.No. 016307 HYD. * Chartered Accountants

KAMLESH KUMAR BHARGAVA
Proprietor M. No. 016307

Spandana Cultural Organisation for Progressive Education * SCOPE Regn.No: 2482/1990

Place : Hyderabad,
Date : 26.09.2026

SPANDANA CULTURAL ORGANISATION FOR PROGRESSIVE EDUCATION (SCOPE)
H.No. 2-2-18/47, FlatNo.504 SRI SAI KRUPA RESIDENCY ,D.D.Colony,
Bagh Amberpet,Hyderabad-500013

(FC) BALANCE SHEET AS ON 31/03/2026

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Opening Balance	32,747				
Add Excess of Income Over Expenditure	3,68,868	4,01,615	**Closing Balance:**		
			Cash in Hand	-	24,514
Loans		29,000			
			SBI-22155	3,93,622	
			SBI-Delhi-9375	12,479	4,06,101
		4,30,615			**4,30,615**

as per our report of even date attached

For KAMLESH KUMAR BHARGAVA
Chartered Accountants

KAMLESH KUMAR BHARGAVA * M.No. 016307 HYD. * Chartered Accountants *

KAMLESH KUMAR BHARGAVA
Proprietor M. No. 016307

Spandana Cultural Organisation for Progressive Education * SCOPE Regn.No: 2482/1990

Place : Hyderabad,
Date : 26.09.2026