H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Rural Organisation for social service,
MB Road, Tangla- 784521, Assam

Opinion

We have audited the financial statements of **RURAL ORGANISATION FOR SOCIAL SERVICE** which comprise the Balance Sheet as at March 31, 2026, Income &Expenditure Account and Receipt and Payments Account the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2026, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

H.K. Agrawala & Associates Guwahati Chartered Accountants

Second Floor, Above Indian Overseas Bank, Sabitri Lalit Bharali Bhawan, M.N.Road, Panbazar, Guwahati - 781001
Phone: (0361) 2511158 Email: harishkr_ca@yahoo.com

Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation or national auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

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

- 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.
- Obtain an understanding of internal control relevant to the audit 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 entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- 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 entity'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 entity to cease to continue as a going concern.

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.

For, M/s H.K.Agrawala and Associates
Chartered Accountants
FRN 319293E

Place: Guwahati
Date : 04-09-2026

H.K. Agrawala & Associates ★ Guwahati ★ Chartered Accountants

CA Harish Kumar Agrawala
Partner
Membership.No.054776
UDIN NO: 26054776OCTKAY1463

RURAL ORGANISATION FOR SOCIAL SERVICE
TANGLA MB ROAD,DISTRICT: UDALGURI, ASSAM

BALANCE SHEET AS AT 31ST MARCH 2026

LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
GENERAL FUND			**FIXED ASSETS**		
Opening Balance	32,85,328.35		(As per Schedule 'A')		41,01,861.37
Less: Excess of Expenditure over Income Transferred From I/E a/c	5,01,549.57	27,83,778.78	**CURRENT ASSETS**		
			Cash in Hand	2,164.00	
CORPUS FUND		13,40,561.00	Cash at Bank	20,314.41	22,478.41
		41,24,339.78			**41,24,339.78**

SCHEDULE : 'G' SIGNIFICANT ACCOUNTIN POLICIES & NOTES ON ACCOUNT

FOR AND ON BEHALF OF
RURAL ORGANISATION FOR SOCIAL SERVICE

AS PER OUR REPORT OF EVEN DATE
FOR : H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E

CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 054776

H.K. Agrawala & Associates Guwahati Chartered Accountants

PLACE : GUWAHATI
DATE : 03-09-2026

RURAL ORGANISATION FOR SOCIAL SERVICE
TANGLA MB ROAD,DISTRICT: UDALGURI, ASSAM

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

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
To Normal Children Home Running Expenses	36,78,330.36	By Donations	12,100.00
" District Disability Rehabilitation Centre	7,26,449.00	" Grant -CHILDLINE India Foundation	2,73,964.00
" Halfway home for mentally ill person	2,99,474.00	" Grant -Directorate of Social Justice & Empowerment	10,31,833.00
" CHILDLINE Services Expenses	2,73,964.00	" Grant -State Child Protection Society	37,19,517.00
" Special School for Children with Disabilities	99,000.00	" Grant -Lokopriya Gopinath Bordoloi Regional Institute of Mental Health	63,000.00
" Bank Charges	898.52	" Other Income	4,936.04
" Professional Fees	29,500.00	" Bank Interest	1,235.00
" Depreciation	5,00,518.73		
		" Excess of Expenditure Over Income Transferred to General Fund	5,01,549.57
TOTAL (RS.)	**56,08,134.61**		**56,08,134.61**

FOR AND ON BEHALF OF
RURAL ORGANISATION FOR SOCIAL SERVICE

AS PER OUR REPORT OF EVEN DATE
FOR H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E

CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 054776

PLACE: GUWAHATI
DATE : 03-09-2026

H.K. Agrawala & Associates Guwahati Chartered Accountants

RURAL ORGANISATION FOR SOCIAL SERVICE
TANGLA MB ROAD,DISTRICT: UDALGURI, ASSAM

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

RECEIPTS		AMOUNT(Rs)	PAYMENTS	Sch		AMOUNT(Rs)
To **Opening Balance**			By Normal Children Home Running Expenses	B		36,78,330.36
Cash in Hand	2,164.00		" District Disability Rehabilitation Centre	C		7,26,449.00
Cash at Bank	21,345.25	23,509.25	" Halfway home for mentally ill person	D		2,99,474.00
			" CHILDLINE Services Expenses	E		2,73,964.00
" Donations		12,100.00	" Special School for Children with Disabilities	F		99,000.00
" Grant -CHILDLINE India Foundation		2,73,964.00	" Bank Charges			898.52
" Grant -Directorate of Social Justice & Empowerment		10,31,833.00	" Professional Fees			29,500.00
" Grant -State Child Protection Society		37,19,517.00				
" Grant -Lokopriya Gopinath Bordoloi Regional Institute of Mental Health		63,000.00	" **Closing Balance**			
" Other Income		4,936.04	Cash in Hand		2,164.00	
" Bank Interest		1,235.00	Cash at Bank		20,314.41	22,478.41
TOTAL (RS.)		**51,30,094.29**			TOTAL (RS.)	**51,30,094.29**

FOR AND ON BEHALF OF
RURAL ORGANISATION FOR SOCIAL SERVICE

AS PER OUR REPORT OF EVEN DATE
FOR H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E

PLACE: GUWAHATI
DATE : 03-09-2026

HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 054776

H.K. Agrawala & Associates ★ Guwahati ★ Chartered Accountants

RURAL ORGANISATION FOR SOCIAL SERVICE
TANGLA MB ROAD,DISTRICT: UDALGURI, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH , 2026
SCHEDULE 'A' OF FIXED ASSETS

ASSETS	Rate of Dep.	Gross Block			Depreciation			WDV as on 31.03.2026
		As on 01.04.2025	Addition	Total	Up to 31.03.2025	During the Year	Total	
Black Board	10%	10,800.00	-	10,800.00	1,080.00	972.00	2,052.00	8,748.00
Child Centre	5%	9,00,200.00	-	9,00,200.00	45,010.00	42,759.50	87,769.50	8,12,430.50
Child Line	15%	62,242.00	-	62,242.00	9,336.30	7,935.86	17,272.16	44,969.85
Land	0%	2,55,000.00	-	2,55,000.00	-	-	-	2,55,000.00
Motor Cycle	15%	34,860.00	-	34,860.00	5,229.00	4,444.65	9,673.65	25,186.35
New Assets	15%	11,100.00	-	11,100.00	1,665.00	1,415.25	3,080.25	8,019.75
Sewing Machine	15%	23,860.00	-	23,860.00	3,579.00	3,042.15	6,621.15	17,238.85
Typewriter	15%	6,250.00	-	6,250.00	937.50	796.88	1,734.38	4,515.63
Weaving Shed	5%	2,24,000.00	-	2,24,000.00	11,200.00	10,640.00	21,840.00	2,02,160.00
Yoga Centre	5%	60,000.00	-	60,000.00	3,000.00	2,850.00	5,850.00	54,150.00
Building	5%	8,43,679.00	-	8,43,679.00	42,183.95	40,074.75	82,258.70	7,61,420.30
Cycle	15%	18,005.00	-	18,005.00	2,700.75	2,295.64	4,996.39	13,008.61
Furniture	10%	5,33,334.00	-	5,33,334.00	53,333.40	48,000.06	1,01,333.46	4,32,000.54
Equipment	15%	5,42,500.00	-	5,42,500.00	81,375.00	69,168.75	1,50,543.75	3,91,956.25
KKHOU Assets	15%	12,64,700.00	-	12,64,700.00	1,89,705.00	1,61,249.25	3,50,954.25	9,13,745.75
Computer & Accessories	40%	4,36,975.00	-	4,36,975.00	1,74,790.00	1,04,874.00	2,79,664.00	1,57,311.00
Grand Total		**52,27,505.00**	-	**52,27,505.00**	**6,25,124.90**	**5,00,518.73**	**11,25,643.63**	**41,01,861.37**

H.K. Agrawala & Associates ★ Chartered Accountants ★ Guwahati

RURAL ORGANISATION FOR SOCIAL SERVICE
TANGLA MB ROAD,DISTRICT: UDALGURI, ASSAM

SCHEDULE ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2026

Schedule "B" of Normal Children Home Running Expenses

Particulars	Amount (Rs.)
Water & Electricity	1,12,338.00
Travelling Expenses	1,52,738.00
Miscellaneous Expenses	99,740.00
Contingencies	1,09,000.00
Boarding Expenses	12,52,635.36
Salary Expenses for children home	19,51,879.00
Total	**36,78,330.36**

Schedule "C" of District Disability Rehabilitation Centre Expenses

Particulars	Amount(Rs)
Contingencies	57,000.00
Salary Expenses	6,69,449.00
Total	**7,26,449.00**

Schedule "D" of Halfway home for mentally ill person Expenses

Particulars	Amount (Rs.)
Maintenance of Beneficiary	82,500.00
Salary Expenses	2,16,974.00
Total	**2,99,474.00**

Schedule "E" of CHILDLINE Services Expenses

Particulars	Amount (Rs.)
Administrative Expenses	54,431.00
Client Related Expenses	35,783.00
Salary Expenses	1,83,750.00
Total	**2,73,964.00**

Schedule "F" of Special School for Children with Disabilities Expenses

Particulars	Amount (Rs.)
Salary Expenses	73,000.00
Travelling Expenses	8,000.00
Contingencies	18,000.00
Total	**99,000.00**

H.K. Agrawala & Associates
Guwahati
Chartered Accountants

Rural Organisation for social service
MB Road, Tangla- 784521, Assam

SCHEDULE 'G' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31^{ST} MARCH 2026

1. FIXED ASSETS:-

To account fixed assets at the cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion involving construction related incidental expenses form part of the value of assets capitalized. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue incurred.

2. METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

3. HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

4. CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

5. DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of used for whole year on assets if purchased during the year. Further, no depreciation on the asset is provided in the year in which it is sold/ discarded irrespective of the period of its use during the year.

6. GENERAL:-

To maintained and record transaction and to prepare and finalize annual accounts on historical cost basis.

H.K. Agrawala & Associates
Guwahati
Chartered Accountants