MURMURIA & ASSOCIATES
CHARTERED ACCOUNTANTS
Branch Office Address - C-579 GALI NO 10 MAJLIS PARK ADARSH NAGAR DELHI - 110033, DELHI, INDIA

AUDITOR'S REPORT

We have audited the Balance Sheet of SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING AND RURAL ACTION, (SPECTRA), ALWAR as at 31st March, 2026, and the Income and Expenditure Account for the year ended on that date, which are in agreement with the books of account maintained by the said trust or Institution.

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit. In our opinion, the above-named Society/Institution has kept proper books of account, so far as appears from our examination of the same.

In our opinion and to the best of our information and according to the information given to us, the said accounts give a true and fair view:

1- In the case of the Balance Sheet, of the state of affairs of the above-named Society or Institutions as at 31st March, 2026 and

2- In the case of the Income and Expenditure Account, of the Profit of the accounting period ended 31st March 2026.

subject to the following observations/qualifications: - Nil

MURMURIA & ASSOCIATES FRN : 316188E Chartered Accountants

Sunil Murmuria

Place : **Delhi**
Date : **22/08/2026**
UDIN : **26052943WURGQI5786**

CA SUNIL MURMURIA
M. No. : 052943, FRN: 316188E
C-579 GALI NO 10 MAJLIS PARK
ADARSH NAGAR DELHI - 110033,
DELHI, INDIA

SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR

INCOME & EXPENDIUTER ACCOUNT

FOR THE YEAR ENDED - 31st MARCH, 2026

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Indirect Expenses		*Indirect Incomes*	
Indin		*Indin*	
To Exp. For IIMPACT	21,909,034	By IMPACT	21,909,036
To Exp. For Ashraya Hastha Trust (AHT)	12,184,730		
To Exp. for SBI-Foundation (Old Age Home)	7,953,932	By Ashraya Hastha Trust (AHT)	12,184,730
To Swasti	4,404,059		
To Staff Salary	1,240,848	By SBI-Foundation	7,953,932
To Other Activites exp.	768,584		
To Mahila Adhikarita Vibhag (MSSK)	405,861	By Swasti	4,241,808
To Office Exp.	314,311		
To Tour & Travelling Exp.	290,836	By Donation Rec.	2,852,149
To Printing & Stationary Exp.	192,982		
To Office Rent Exp.	112,433	By Mahila Adhikarita Vibhag (MSSK)	768,667
To Electricity & Water exp.	75,376		
To Support Cost for CAVE's Exp.	58,560	By SIDBI	625,000
To Repair & Maintenance Exp.	51,310		
To ESI and PF Exp.	33,480	By Bank Interest Rec. FD + Saving A/c	559,223
To Razorpay Fees + GST	29,413		
To Women Day Celebration Exp.	21,580	By Catalytic Corps Private Limited	72,000
To Catalytic Corps Private Limited	17,655		
To Exp. for Saint Gobain	17,500	By Samaj Kalyan Vibhag (Navjeevan Survey)	15,246
To Telephone Mobile & Internet Exp.	17,242		
To Legal & Professional	16,279	By Sundery Income	11,800
To SIDBI Project Exp.	14,135		
To Photo Copy Machin (Ricoh) Exp.	6,110	By Saint Gobain India	420
To Computer, Camera Repair & Accessories	5,050		
To Foundation Day Celebration Exp.	4,950		
To News Paper & Magazine Exp.	3,715		
To Digital Training Exp.	2,005		
To Digital Skills Training Exp.	1,320		
To Exp. For Nabard Prog.	750		
To Postage & Courier Exp.	237		
To Depreciation	428,016		
FC		*FC*	
To Letzdream Foundation GATI	1,907,119	By Letzdream Foundation GATI	1,907,119
To Letzdream Foundation ILDP	1,405,217	By Letzdream Foundation ILDP	1,405,217
To Veddis Foundation	37,970,434	By Veddis Foundation	37,970,434
To People's Courage Internation Inc	2,821,421	By People's Courage Internation Inc	2,821,421
ToKailash Satyarthi Children Foundation	3,835,774	By UK Online Giving Foundation	320,657
To Staff Honorariums	351,569	By Percent - Intelligent Foundation UK	27,301
To Bank Forex Txn Commission & Service Charge	7,350	By Kailash Satyarthi Children Foundation (A2J)	3,835,774
To Bank Charge	177	By Bright Funds (Online Donation)	11,138
		By Bank Interest	307,843
		By Bank Interest People's Courage Internation Inc	19,559
To Excess of Income Over Expenditure	*939,120*		
TOTAL	99,820,474	TOTAL	99,820,474

कोषाध्यक्ष
Treasurer
स्पेक्ट्रा, अलवर

Executive Director
SPECTRA, Alwar

Place: Alwar
UDIN : 26052943WURGQI5786
Date: 22/08/2026

As per Seprate Audit Report of even Date Annexed her with
For MURMURIA & ASSOCIATES
Chartered accountant
FRN: 316188E

Sunil Murmuria

(SUNIL MURMURIA)
M. No. 052943

MURMURIA & ASSOCIATES * FRN : 316188E * Chartered Accountants

SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR

BALANCE SHEET

FOR THE YEAR ENDED - 31st MARCH, 2026

LIABILITIES		AMOUNT	ASSETS			AMOUNT
SOURCES OF FUNDS						
CORPUS,CAPITAL & GENERAL FUND		**31,351,400**	**FIXED ASSETS**	**(Sch-1)**		**11,981,228**
Indian						
Opening Balance Corpus Fund	8,361,174		FIXED ASSETS		11,302,004	
Add:- Corpus Fund	-		Add:- Additions		1,107,240	
Total Corpus Fund	**8,361,174**			**Total**	**12,409,244**	
Opening Balance Genral Fund	21,307,767		Less:- Depreciation		428,016	
Add:- Genral Fund (Indian)	611,719					
Total Genral Fund Fund (Indian)	**21,919,485**		**CURRENT ASSETS AND ADVANCES**			
General fund (FC)			**Cash and Bank**			**20,360,009**
Opening Balance (FC)	743,339					
Add :- General Fund (FC)	327,402		Cash in Hand	(Sch-2)	-	
Total Genral Fund (FC)	**1,070,741**		Bank Savings	(Sch-3)	20,360,009	
Current Liabilities						
Indian		**1,153,726**	**Loans & Advances (Indian)**			**1,656,562**
Audit Fees	37,890		TDS Refundable		1,041,772	
Sundry Creditors	315,828		TCS Refundable		16,899	
Staff Security Fund	477,292		Gram Jal Grahn Vikas Samiti, Hamirpur		213,300	
Expenses Payable (SWWAS)	292,173		Gram Jal Grahn Vikas Samiti, Jhiwana		63,000	
Provisions	30,543		Spectra Adarsh Utpadak Mahila Producer Company Limited		256,415	
			Functional Vocational Training & Research Society		5,000	
FC		**4,050,592**	TSC programme		55,176	
Expenses Payable	2,634,659		NCRI		5,000	
Expenses Payable - GATI	197,660					
Gulab Chand	39,223		**Grant awaiting for reimbursement from Donor**			
TA Payable A2J	48,840		**Indian**			**461,569**
Audit & Accounts Fees Payable	7,000		JJM Training Ministry of Jal Shakti Govt. of India		461569	
Staff Security Fund Deduction			**FC**			**97,678**
Staff Security Fund Deduction-GATI	857,500		IImpact (Education)		96,380	
Staff Security Fund Deduction-ILDP	149,210		Restless (TEGA)		1,298	
Staff Security Fund Deduction-THF	20,500					
Staff Security Fund Deduction-A2J	50,000					
Staff Security Fund Deduction-PCI	46,000		**Deposits Assets (Indian)**			**10,194,176**
			Fixed Deposits Utkarsh Bank		6,000,000	
Balance Grant of Donor			Fixed Deposits Equitas Bank		4,000,000	
Indian		**7,505,111**	Member Secretary DHDS, Alwar		134,176	
Ashraya Hastha Trust - AHT	5,424,541		SPV ARJUN (HCAPSD) Chandigarh		50,000	
Mahila Adhikarita Vibhag (MSSK)	83,333		Shahani Academic & Global Empowerment Foundation		10,000	
SBI- Foundation (Old Age Home)	1,997,237					
FC		**650,393**				
Veddis Foundation	3,972					
People's Courage Internation Inc	521,645					
Heifer (SLDP)	124,776					
Sundry Creditors						
FC		**40,000**				
Savera Printers	40,000					
TOTAL		**44,751,222**	**TOTAL**			**44,751,222**

कोषाध्यक्ष
स्पेक्ट्रा, अलवर
Treasurer

Director
Executive Director
SPECTRA, Alwar

Place: Alwar
UDIN : 26052943WURGQI5786
Date: 22/08/2026

As per Seprate Audit Report of even Date Annexed her with
For MURMURIA & ASSOCIATES
Chartered accountant
FRN: 316188E

Sunil Murmuria

(SUNIL MURMURIA)
M. No. 052943

MURMURIA & ASSOCIATES * FRN : 316188E * Chartered Accountants *

SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR

RECEIPTS AND PAYMENT ACCOUNT

FOR THE YEAR ENDED - 31st MARCH, 2026

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
SOURCES OF INCOME		**HEAD OF EXPENSES**	
Opening Balances		**INDIAN**	
To Cash in Hand (Sch-4)	-	By Exp. For IIMPACT	21,876,456
		By Exp. For Ashraya Hastha Trust (AHT)	12,777,160
To Bank Balance (Sch-5)	20,401,536	By Exp. for SBI-Foundation (Old Age Home)	7,941,932
		By Swasti	3,895,946
Indian Grant		By Staff Salary	1,225,979
To Amount Rec. From IIMPACT	21,909,036	By Other Activites exp.	768,584
To Amount Rec. From Ashraya Hastha Trust	13,413,500	By Mahila Adhikarita Vibhag (MSSK)	426,861
To SBI Foundation (Old Age Home)	9,951,169	By Office Exp.	307,156
To Amount Rec. From Swasti	4,241,808	By Tour & Travelling Exp.	285,192
To Donation Rec.	2,835,250	By Printing & Stationary Exp.	198,682
To Amount Rec. From Mahila Adhikarita Vibhag (MSSK)	852,000	By Office Rent Exp.	113,933
To SIDBI	612,500	By Electricity & Water exp.	74,450
To Bank Interest Rec. FD + Saving A/c	468,586	By Support Cost for CAVE's Exp.	58,300
To Catalytic Corps Private Limited	72,000	By Repair & Maintenance Exp.	51,310
To Samaj Kalyan Vibhag	15,246	By ESI and PF Exp.	33,480
To Sundery Income	11,800	By Razorpay Fees + GST	29,413
		By Women Day Celebration Exp.	40,120
Current Assets		By Catalytic Corps Private Limited	17,655
To Executive Director State Water Sanitation Missiion UP	100,000	By Exp. for Saint Gobain	17,500
		By Telephone Mobile & Internet Exp.	16,179
		By Legal & Professional	14,679
		By SIDBI Project Exp.	14,135
		By Photo Copy Machin (Ricoh) Exp.	6,110
		By Computer, Camera Repair & Accessories	5,050
		By Foundation Day Celebration Exp.	4,950
		By News Paper & Magazine Exp.	3,216
		By Digital Training Exp.	2,005
		By Staff Security Fund Payment GATI	21,000
		By Exp. For Nabard Prog.	750
		By Postage & Courier Exp.	237
		By SPV Arjun (HCAPSD) Chandigarh	50,000
		By Functional Vocational Training & Research Society	5,000
		By Spectra Adarsh Utpakak Mahila Producer Com. Ltd.	30,000
		By Fixed Assets Acquired	864,030
		By Staff Security Fund Payment	11,222
FC Grant		**FC**	
To Letzdream Foundation GATI	313,255	By Letzdream Foundation GATI	4,390,498
To Letzdream Foundation ILDP	1,405,217	By Letzdream Foundation ILDP	2,295,001
To Veddis Foundation	37,974,406	By Veddis Foundation - GATI	35,974,402
To People's Courage Internation Inc	3,343,066	By People's Courage Internation Inc - MRC	2,770,421
To The UK Online Giving Foundation	320,657	By Kailash Satyarthi Children Foundation A2J	3,362,776
To Percent - Intelligent Foundation UK	27,301	By Dasra	1,018,976
To Kailash Satyarthi Children Foundation (A2J)	3,835,774	By Sahaita	143,777
To Bright Funds	11,138	By THF	809,321
By Bank Interest	307,843	By Staff Honorariums	121,266
By Bank Interest People's Courage Internation Inc	19,559	By Bank Forex Txn Commission & Service Charge	7,350
		By Bank Charge	177
		Closing Balances	
		By Cash in Hand (Sch-6)	-
		By BANK (Sch-7)	20,360,009
TOTAL	**122,442,647**	**TOTAL**	**122,442,647**

कोषाध्यक्ष
स्पेक्ट्रा, अलवर

Treasurer

Director
SPECTRA, Alwar

Executive Director

Place: Alwar
UDIN : 26052943WURGQI5786
Date: 22/08/2026

As per Seprate Audit Report of even Date Annexed her with

For MURMURIA & ASSOCIATES
Chartered accountant
FRN: 316188E

Sunil Murmuria

(SUNIL MURMURIA)
M. No. 052943

MURMURIA & ASSOCIATES ★ FRN : 316188E ★ Chartered Accountants

Indian

SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR

SCHEDULES TO BALANCE SHEET AS AT MARCH 31, 2026

Schedule 1: Fixed Assets

S.No.	Fixed Assets	Dep Rate %	WDV as on 1/4/2025	Additions april to Sept	Additions Oct to March	Total Assets	Depreciation	WDV as on 31/3/2026
1	Battery	15	34,227			34,227	5,134	29,093
2	Camara	15	44,293			44,293	6,644	37,649
3	Computer	40	115,399			115,399	46,160	69,239
4	Fan	15	34,192	2,498		36,690	5,504	31,186
5	Furniture	10	57,790			57,790	5,779	52,011
6	Invertor	15	10,542			10,542	1,581	8,961
7	Machinery	15	310,752			310,752	46,613	264,139
8	Almirah	15	8,748			8,748	1,312	7,436
9	Cooler	15	12,543			12,543	1,881	10,662
10	Land & Building	0	8,971,060	712,914	41,400	9,725,374	-	9,725,374
11	Mobile	15	295,784			295,784	44,368	251,416
12	Moter-Cycle	15	11,597			11,597	1,740	9,857
13	Printer	40	539			539	216	323
14	Printer/ Photo Copy	15	20,059			20,059	3,009	17,050
15	Type Machine	15	1,213			1,213	182	1,031
16	Air Conditoner	15	73,589			73,589	11,038	62,551
17	CCTV Camara Set	15	87,421	650		88,071	13,211	74,860
18	External Hard Disk	40	10			10	4	6
19	Projector	40	83			83	33	50
20	Biometric Attendance Machin	15	2,197			2,197	330	1,867
21	Biometric Machin	15	660			660	99	561
22	Office Rek	10	13,689			13,689	1,369	12,320
23	Refrigerator	15	13,872			13,872	2,081	11,791
24	Water Heater Geyser	15	14,221			14,221	2,133	12,088
25	Speaker	15	5,482			5,482	822	4,660
26	Water Bore & Submersible Pump Set	15	1,162,042	64,778		1,226,820	184,023	1,042,797
27	Solar Light Set	15	-	285,000		285,000	42,750	242,250
		TOTAL	**11,302,004**	**1,065,840**	**41,400**	**12,409,244**	**428,016**	**11,981,228**

कोषाध्यक्ष
स्पेक्ट्रा, अलवर
Treasurer

Director
SPECTRA, Alwar
Executive Director

Place: Alwar
UDIN : 26052943WURGQI5786
Date: 22/08/2026

As per Seprate Audit Report of even Date Annexed her with
For MURMURIA & ASSOCIATES
Chartered accountant
FRN: 316188E

MURMURIA & ASSOCIATES * FRN : 316188E * Chartered Accountants *

Sunil Murmuria

(SUNIL MURMURIA)
M. No. 052943

SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR

Rs

SCHEDULES TO BALANCE SHEET AS AT MARCH 31,	2026	
Schedule 2:Cash in Hand		
Indian	0	
FC	0	
		-
Schedule 3:Bank Balances		
Axis Bank A/c 401010100021517	34.08	
Axis Bank A/c 920010050233137	26.00	
Bandhan Bank A/c-50160004597349	65,600.20	
BOB Bank A/c 21500100006477	155,951.00	
BOB Bank A/c 21500100013931	24,752.00	
Equitas Bank A/c No.- 100003061698	2,057,983.18	
Equitas Bank A/c No.-100012443587	11,448.04	
Equitas Bank A/c No. 100028186929	3,777.00	
Equitas Bank A/c No.- 100042970163	6,352.00	
HDFC Bank A/c 04091450000205	127,370.90	
ICICI Bank A/c 028501003776	0.00	
ICICI Bank A/c 028501000348	1,219.33	
ICICI Bank A/c 028501003755	144,016.67	
ICICI Bank A/c 028501003771	148,302.94	
ICICI Bank A/c-673701701030	4,686.68	
IDFC Bank A/c:- 10194839368	6,026,892.89	
IDFC Bank A/c :- 10211022590	3,251,577.00	
Jana Bank A/c: 4589010020070048	249.00	
PNB Bank A/c 0013000100574849	141,416.99	
RGB Bank A/c No.- 21482062381	6.00	
SBI Bank A/c 44789011246	2,418,062.87	
SBI Bank A/c 61154083169	54,818.00	
Ujjivan Bank A/c No.-2212110110054272	896.00	
Utkarsh Bank A/c-1599010000000444	522.00	
SBI Bank, A/C - 39988918723 (FC-Account)	**2,480,029**	
ICICI Bank, A/C - 028501009470 (FC - Utilization)	**3,234,019**	
		20,360,009.25

कोषाध्यक्ष
Treasurer

Director
Executive Director
SPECTRA, Alwar

Place: Alwar
UDIN : 26052943WURGQI5786
Date: 22/08/2026

As per Seprate Audit Report of even Date Annexed her with
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MURMURIA & ASSCOCIATES
FRN : 316188E
Chartered Accountants

Sunil Murmuria
(SUNIL MURMURIA)
M. No. 052943

SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR

Rs

SCHEDULES TO RECEIPTS AND PAYMENT ACCOUNT MARCH 31,	2026
Schedule 4:Cash in Hand Opening Balances	
Indian	0
FC	0
	-
Schedule 5: Bank Balances Opening Balances	
Axis Bank A/c 401010100021517	34.08
Axis Bank A/c 920010050233137	26.00
Bandhan Bank A/c-50160004597349	109,072.20
BOB Bank A/c 21500100006477	155,951.00
BOB Bank A/c 21500100013931	24,752.00
Equitas Bank A/c No.- 100003061698	1,671,655.18
Equitas Bank A/c No.-100012443587	11,123.00
Equitas Bank A/c No. 100028186929	3,675.00
Equitas Bank A/c No.- 100042970163	6,182.00
HDFC Bank A/c 04091450000205	124,154.90
ICICI Bank A/c 028501000348	1,219.33
ICICI Bank A/c 028501003755	39,017.06
ICICI Bank A/c 028501003771	460,552.94
ICICI Bank A/c 028501003776	7,639.00
ICICI Bank A/c-673701701030	4,433.68
IDFC Bank A/c:- 10194839368	5,008,373.89
IDFC Bank A/c :- 10211022590	1,222,955.00
Jana Bank A/c: 4589010020070048	737,920.00
PNB Bank A/c 0013000100574849	137,844.99
RGB Bank A/c No.- 21482062381	2,468.00
SBI Bank A/c 61154083169	54,110.00
Ujjivan Bank A/c No.-2212110110054272	1,179,185.00
Utkarsh Bank A/c-1599010000000444	389,393.00
SBI Bank, A/C - 39988918723 (FC-Account)	**4,049,609**
ICICI Bank, A/C - 028501009470 (FC - Utilization)	**5,000,189**
	20,401,535.72

कोषाध्यक्ष
Treasurer

Director
Executive Director
SPECTRA, Alwar

Place: Alwar
UDIN : 26052943WURGQI5786
Date: 22/08/2026

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Sunil Murmuria
(SUNIL MURMURIA)
M. No. 052943

MURMURIA & ASSOCIATES
FRN : 316188E
Chartered Accountants

SOCIETY FOR PUBLIC EDUCATION CULTURAL TRAINING & RURAL ACTION (SPECTRA), ALWAR

Rs

SCHEDULES TO RECEIPTS AND PAYMENT ACCOUNT MARCH 31,	2026	
Schedule 6:Cash in Hand		
Indian	0	
FC	0	
		-
Schedule 7:Bank Balances Closing Balance		
Axis Bank A/c 401010100021517	34.08	
Axis Bank A/c 920010050233137	26.00	
Bandhan Bank A/c-50160004597349	65,600.20	
BOB Bank A/c 21500100006477	155,951.00	
BOB Bank A/c 21500100013931	24,752.00	
Equitas Bank A/c No.- 100003061698	2,057,983.18	
Equitas Bank A/c No.-100012443587	11,448.04	
Equitas Bank A/c No. 100028186929	3,777.00	
Equitas Bank A/c No.- 100042970163	6,352.00	
HDFC Bank A/c 04091450000205	127,370.90	
ICICI Bank A/c 028501003776	0.00	
ICICI Bank A/c 028501000348	1,219.33	
ICICI Bank A/c 028501003755	144,016.67	
ICICI Bank A/c 028501003771	148,302.94	
ICICI Bank A/c-673701701030	4,686.68	
IDFC Bank A/c:- 10194839368	6,026,892.89	
IDFC Bank A/c :- 10211022590	3,251,577.00	
Jana Bank A/c: 4589010020070048	249.00	
PNB Bank A/c 0013000100574849	141,416.99	
RGB Bank A/c No.- 21482062381	6.00	
SBI Bank A/c 44789011246	2,418,062.87	
SBI Bank A/c 61154083169	54,818.00	
Ujjivan Bank A/c No.-2212110110054272	896.00	
Utkarsh Bank A/c-1599010000000444	522.00	
SBI Bank, A/C - 39988918723 (FC-Account)	**2,480,029**	
ICICI Bank, A/C - 028501009470 (FC - Utilization)	**3,234,019**	
		20,360,009.25

कोषाध्यक्ष
Treasurer
स्पेक्ट्रा, अलवर

Director
Executive Director
SPECTRA, Alwar

Place: Alwar
UDIN : 26052943WURGQI5786
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As per Seprate Audit Report of even Date Annexed her with
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