Geeta Gupta & Associates
Chartered Accountants
House No.8,Teli Marenga 494442
Jagdalpur,Dist.-Bastar(C.G.)

INDIA

9340515815(M)

9329485691(M)

Independent Auditor's Report

Report on the Audit of Foreign Contributions Financial Statements

Opinion

We have audited the Special Purpose financial statements of **CARMEL SOCIETY ,KONDAGAON (FOREIGN SECTION), Jagdalpur** (the entity), which comprise the Balance sheet as at 31st March 2026, and the Statement of Income and Expenditure and the Statement of Receipts and Payments for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information(together hereinafter to as 'Foreign Contribution Financial Statements'),which have been prepared by the management in accordance with the basis of preparation specified in Note 2(i) to Foreign Contribution Financial Statements, pursuant to the requirement of Section 19 of the Foreign Contribution (Regulation) Act, 2010(as amended)('Act') read with Rule 17 of Foreign Contribution (Regulation) Rules, 2011 (as Amended) ('Rules').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Foreign Contribution Financial Statements are prepared, in all material respects, in accordance with the basis of preparation as described in Note 2(i) to these Foreign Contribution Financial Statements.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Foreign Contribution Financial Statements

Management is responsible for the preparation of these Foreign Contribution Financial Statements in accordance with the basis of preparation specified in note 2(i) to the Foreign Contribution Financial Statements including determination that such basis of preparation is acceptable in the circumstances. This responsibility also includes design, implementation and maintenance of adequate internal financial controls, as management determines is necessary to enable the preparation of the Foreign Contribution Financial Statements, in all material respects, in accordance with the basis of preparation specified in aforementioned note 2(i) and that are free from material misstatement, whether due to fraud or error.

In preparing the Foreign Contribution 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 Foreign Contribution 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.

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.

Report on other legal and Regulatory Requirements

As required under Rule 17(5) of the Rules and basis the Foreign Contribution Financial Statements for the year ended 31 March 2025, we report that:

i. The brought forward foreign contribution at the beginning of the financial years as on **01st April 2025** was **Rs. 2,98,343.45**.

ii. Foreign Contribution of Worth **Rs. 38,05,737** was received by the association during the financial year 2025-2026.

iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest there on of **Rs. 16,919.00** was received by the association during the financial year 2025-2026.

iv. The balance of unutilized foreign contribution with the Association at the end of the year 31st March 2025 was **Rs. 29,08,984.85**

v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in their 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 in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payment is correct as checked by us.

vii. The Association has utilized the foreign contribution received for the purpose(s) it is registered, under Foreign Contribution (Regulation) Act, 2010 (42 of 2010)

viii. I have examined all relevant books and records, and I herby certify the following project wise and location wise details of receipt and utilization of foreign contribution:-

Sl. No.	Name of the project/ activity	Address/ Location	Previous Balance		Receipt during the year		Utilised		Balance	
			in Cash	in Kind	in Cash	in Kind	in Cash	in Kind	in Cash	in Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Building Construction of Provincial House,Kondagaon	Chhavara Sadan,Kondagaon, Chhattisgarh -494226	2,76,073.08	0.00	(Intt.15,729.77)	0.00	2,91,802.85	0.00	0.00	0.00
2.	Administrative & General Expenses	Kondagaon, Kondagaon, Chhattisgarh -494001	22,270.37	0.00	0.00	0.00	6,540.60	0.00	15729.77	0.00
3.	Convent Building Construction at Balod	Balod,Chhattisgarh-491226	0.00	0.00	38,05,737.00+(Intt 1,189.23)	0.00	9,13,671.15	0.00	28,93,255.08	0.00
	Total		**2,98,343.45**	**0.00**	**38,22,656.00**	**0.00**	**12,12,014.60**	**0.00**	**29,08,984.85**	**0.00**

ix. I have examined all relevant books and records, including the items mentioned in column 8 of FC-4 and to the best of my knowledge and belief **CARMEL SOCIETY , Kondagaon** has not violated any provision of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notification issued thereunder;

Place:- Jagdalpur
Date:- 04.07.2026
UDIN:- 26486145COXRTA6928

For Geeta Gupta Assoc& associates
Chartered Accountants
FRN: 039444C

Geeta Gupta

Geeta Gupta
(Proprietor)
Membership no. 486145

GEETA GUPTA & ASSOCIATES * CHARTERED ACCOUNTANTS * JAGDALPUR FR NO. 039444C

Chartered Accountants
House No.8, Teli Marenga 494442
Jagdalpur, Dist. - Bastar (C.G.)

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9826385429(O)

CARMEL SOCIETY, KONDAGAON

FOREIGN SECTION

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD 01.04.2025 TO 31.03.2026

RECEIPTS		AMOUNT ₹	PAYMENTS		AMOUNT ₹
Opening Balance		2,98,343.45	Administrative & General Expenses		6,540.60
Cash in Hand	15,147.00		Building Construction at Provincial House		2,91,802.85
Cash at Bank			Convent Building Construction at Balod		9,13,671.15
BOI A/c No. 1010003240	89,266.65				
SBI A/c No. 40092259639	1,93,929.80		**Closing Balance**		29,08,984.85
			Cash in Hand	12.00	
Bank Interest		16,919.00	Cash at Bank		
Fund From CMC Germany		38,05,737.00	BOI A/c No. 1010003240	15,12,630.05	
			SBI A/c No. 40092259639	13,96,342.80	
Total		**41,20,999.45**	**Total**		**41,20,999.45**

AS PER OUR REPORT OF EVEN DATE
For,Geeta Gupta & Associates
Chartered Accountants
F.R.No. 039444C

Geetagupta

Geeta Gupta
Proprietor

GEETA GUPTA & ASSOCIATES * JAGDALPUR FR NO. 039444C * CHARTERED ACCOUNTANTS

Place : Jagdalpur
Date : 04.07.2026

CARMEL SOCIETY KONDAGAON (FOREIGN SECTION)
Balance Sheet as at 31.03.2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	1		
(a)	Unrestricted Funds		-	-
(b)	Restricted Funds		3,35,93,622.87	2,97,77,507.47
			3,35,93,622.87	2,97,77,507.47
2	**Non-current liabilities**			
(a)	Long-term borrowings	2	-	-
(b)	Other long-term liabilities	3	-	-
(c)	Long-term provisions	4	-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings	2	-	-
(b)	Payables	5	-	-
(c)	Other current liabilities	6	-	-
(d)	Short-term provisions	4	-	-
			-	-
	Total		**3,35,93,622.87**	**2,97,77,507.47**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	7		
(i)	Property, Plant and Equipment		3,06,84,638.02	2,94,79,164.02
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	8	-	-
(c)	Long Term Loans and Advances	9	-	-
(d)	Other non-current assets	10	-	-
			3,06,84,638.02	2,94,79,164.02
2	**Current assets**			
(a)	Current investments	8	-	-
(c)	Receivables	11	-	-
(d)	Cash and bank balances	12	29,08,984.85	2,98,343.45
(e)	Short Term Loans and Advances	9	-	-
(f)	Other current assets	13	-	-
			29,08,984.85	2,98,343.45
	Total		**3,35,93,622.87**	**2,97,77,507.47**
			-	-
	Summary of significant accounting policies The accompanying notes are an integral part of the financial statements			

Place : Jagdalpur
Date : 04.07.2026

AS PER OUR REPORT OF EVEN DATE
For,Geeta Gupta & Associates
Chartered Accountants
F.R.No. 039444C

Geeta Gupta

Geeta Gupta
Proprietor

GEETA GUPTA & ASSOCIATES * CHARTERED ACCOUNTANTS * JAGDALPUR FR NO. 039444C

CARMEL SOCIETY KONDAGAON (FOREIGN SECTION)
Income and Expenditure for the year ended 31.03.2026

(Amount in Rs.)

	Particulars	Note	31 March 2026			31 March 2025		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income		-	-	-	-	-	-
(a)	Donations and Grants		-	-	-	-	-	-
(b)	School Fees		-	-	-	-	-	-
(c)	Sale of Goods		-	-	-	-	-	-
II	Other Income	14	-	16,919.00	16,919.00	-	55,488.00	55,488.00
III	Total Income (I+II)		-	16,919.00	16,919.00	-	55,488.00	55,488.00
		0	-	-				
IV	Expenses:							
(b)	Donations/contributions paid		-	-	-	-		
(c)	Employee benefits expense	15	-	-	-	-	-	-
(d)	Depreciation and amortization expense		-	-	-	-	-	-
		0						
(e)	Finance costs	16	-	-	-	-	-	-
(f)	Other expenses	17	-	16,919.00	16,919.00	-	55,488.00	55,488.00
(g)	Religion/charitable expenses		-	-	-	-	-	-
	Total expenses		-	16,919.00	16,919.00	-	55,488.00	55,488.00
V	Excess of Income overExpenditure for the year before exceptional and extraordinary items (III-IV)		-	-	-	-	-	-
VI	Exceptional items						-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-	-	-	-	-	-
VIII	Extraordinary Items						-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		-	-	-	-	-	-
	Appropriations Transfer to funds Transfer from General Funds Balance tansferred to General Fund		- -	-	- -	- -	- -	- -
			-	-	-	-	-	-
	The accompanying notes are an integral part of the financial statements							

Place : Jagdalpur
Date : 04.07.2026

AS PER OUR REPORT OF EVEN DATE
For,Geeta Gupta & Associates
Chartered Accountants
F.R.No. 039444C

Geeta Gupta

Geeta Gupta
Proprietor

GEETA GUPTA & ASSOCIATES JAGDALPUR FR NO. 039444C CHARTERED ACCOUNTANTS

CARMEL SOCIETY KONDAGAON (FOREIGN SECTION)

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 31stt March 2026	As at 31st March 2025
(A)	**Unrestricted Fund**		
1	**Corpus Funds**		
	Opening Balance		
	Add: Addition during the year		-
	Less: Deletion During the year	-	
	Closing Balance	-	-
2	**General Funds**		
	Opening Balance	-	-
	Add: Addition during the year	-	
	Less: Deletion During the year	-	-
	Closing Balance	-	-
3	**Designated Funds**		
a)	Vehicle Utility		
	Opening Balance		
	Add: Addition during the year	-	
	Less: Deletion During the year	-	
	Closing Balance	-	-
	Sub Total (A)	-	-
(B)	**Restricted Funds**		
1	**Corpus Funds**		
	Opening Balance		
	Add: Addition during the year	-	-
	Less: Deletion During the year		-
	Closing Balance	-	-
2	**General Funds**		
	Opening Balance	-	-
	Add: Addition during the year	-	-
	Less: Deletion During the year	-	-
	Closing Balance	-	-
3	**Designated Funds(Annexure "A")**	3,35,93,622.87	2,97,77,507.47
	Sub Total (B)	**3,35,93,622.87**	**2,97,77,507.47**
	Balance carried to Balance Sheet (A+B)	**3,35,93,622.87**	**2,97,77,507.47**

GEETA GUPTA & ASSOCIATES
JAGDALPUR
FR NO. 039444C

CARMEL SOCIETY KONDAGAON (FOREIGN SECTION)

Notes forming part of the Financial Statements for the year ended 31st March, 2026

		Long Term		Short Term	
2	Borrowings	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Secured				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
7	Loans repayable on demand				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-		
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	Unsecured				
(a)	Term loans				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	Loans repayable on demand				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(c)	Deferred payment liabilities	-		-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-

GEETA GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
JAGDALPUR
FR NO. 039444C

CARMEL SOCIETY KONDAGAON (FOREIGN SECTION)
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

		31 March 2026	31 March 2025
3	**Other long-term liabilities**		
(a)	Advance from Society	-	-
(b)	Others (please specify)	-	-
	Total Other long-term liabilities	-	-

		Long term		Short term	
4	**Provisions**	31 March 2026	31 March 2025	31 March 2026	31 March 2025
(a)	**Provision for employee benefits**				
(i)	Provision for gratuity	-	-	-	-
(ii)	Provision for leave Encashment	-	-	-	-
(b)	**Other provisions**	-	-	-	-
	(Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-	-
	Other (specify nature)	-	-	-	-
	Total Provisions	-	-	-	-

		31 March 2026	31 March 2025
5	**Payables**		
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	-
	Total payables	-	-

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars	31 March 2026	31 March 2025
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

		Sub Note	31 March 2026	31 March 2025
6	**Other current liabilities**			
(a)	Current maturities of finance lease obligations		-	-
(b)	Interest accrued but not due on borrowings		-	-
(c)	Interest accrued and due on borrowings		-	-
(d)	Income received in advance (Project)	6(d)	-	-
(e)	Unearned revenue		-	-
(f)	Goods and Service tax payable		-	-
(g)	TDS payable		-	-
(h)	Other payables (specify nature)		-	-
	Total Other current liabilities		-	-

GEETA GUPTA & ASSOCIATES * CHARTERED ACCOUNTANTS * JAGDALPUR FR NO. 039444C

OCIETY KONDAGAON (FOREIGN SECTION)
ming part of the Financial Statements for the year ended 31st March, 2026

roperty, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Foreign Section

Particulars /Assets	Building Construction 10%	Furniture & Fixtures 10%	Computer 40%	Vehicle 15%	Total
Annexure	I	II	III	IV	
ross Block					
t 1 April 2024	2,68,07,745.24	45,232.34	1,956.40	1,424.04	2,68,56,358.02
dditions	26,22,806.00	-	-	-	26,22,806.00
eductions/Adjustments	-	-	-		-
t 1 April 2025	2,94,30,551.24	45,232.34	1,956.40	1,424.04	2,94,79,164.02
dditions	12,05,474.00	-	-	-	12,05,474.00
eductions/Adjustments	-	-	-	-	-
t 31 March 2026	**3,06,36,025.24**	**45,232.34**	**1,956.40**	**1,424.04**	**3,06,83,213.98**
t 31 March 2025	**2,94,30,551.24**	**45,232.34**	**1,956.40**	**1,424.04**	**2,94,77,739.98**
epreciation/Adjustments					
t 1 April 2024	-	-	-	-	-
dditions	-	-	-	-	-
eductions/Adjustments	-	-	-	-	-
t 1 April 2025	-	-	-	-	-
dditions	-	-	-	-	-
eductions/Adjustments	-	-	-	-	-
t 31 March 2026	-	-	-	-	-
t 31 March 2025	-	-	-	-	-
et Block					
t 31 March 2026	**3,06,36,025.24**	**45,232.34**	**1,956.40**	**1,424.04**	**3,06,84,638.02**
t 31 March 2025	**2,94,30,551.24**	**45,232.34**	**1,956.40**	**1,424.04**	**2,94,77,739.98**

et Block General and Foreign Section

et Block	
t 31 March 2026	3,06,84,638.02
t 31 March 2025	2,94,79,164.02

GEETA GUPTA & ASSOCIATES * CHARTERED ACCOUNTANTS * JAGDALPUR FR NO. 039444C

Annexure To Fixed Asset Chart (Foreign Section)

2024-25

Particular	Opening Gross Block 2024	Addition During the year	Deletion During the year	Closing Gross Block	Depreciation During the year	Closing Balance31.03.2025
Building Construction				-		
Building Construction at Amilidih Convent	34,60,294.96	-	-	34,60,294.96	-	**34,60,294.96**
Chapal Block at Bhanpuri	26,51,477.47	-	-	26,51,477.47	-	**26,51,477.47**
Construction of Convent at Tilda	27,48,268.00	-	-	27,48,268.00	-	**27,48,268.00**
School Construction at Bhanpuri	66,78,509.00	-	-	66,78,509.00	-	**66,78,509.00**
School Construction at Kondagaon	12,18,085.00	-	-	12,18,085.00	-	**12,18,085.00**
Pump House at Tilda	90,214.81	-	-	90,214.81	-	**90,214.81**
Drinking Water Project	58,800.00	-	-	58,800.00	-	**58,800.00**
Construction of Chapel at Kondagoan	18,77,352.00	-	-	18,77,352.00	-	**18,77,352.00**
Construction of Convent at Jagdalpur	33,01,368.00	-	-	33,01,368.00	-	**33,01,368.00**
School Construction Fund Germany Association of CMC	22,75,656.00	-	-	22,75,656.00	-	**22,75,656.00**
Building Construction Provincial House Kondagoan	24,47,720.00	26,22,806.00	-	50,70,526.00	-	**50,70,526.00**
Sub Total	**2,68,07,745.24**	**26,22,806.00**	**-**	**2,94,30,551.24**	**-**	**2,94,30,551.24**
Furniture & Fixtures						
Furniture	45,232.34	-	-	45,232.34	-	**45,232.34**
Sub Total	**45,232.34**	**-**	**-**	**45,232.34**	**-**	**45,232.34**
Computer						
Computer	1,956.40	-	-	1,956.40	-	**1,956.40**
Sub Total	**1,956.40**	**-**	**-**	**1,956.40**	**-**	**1,956.40**
Vehicle						
Moped	1,424.04	-	-	1,424.04	-	**1,424.04**
Sub Total	**1,424.04**	**-**	**-**	**1,424.04**	**-**	**1,424.04**
TOTAL	**2,68,56,358.02**	**26,22,806.00**	**-**	**2,94,79,164.02**	**-**	**2,94,79,164.02**

GEETA GUPTA & ASSOCIATES * CHARTERED ACCOUNTANTS JAGDALPUR FR NO. 039444C

Annexure To Fixed Asset Chart (Foreign Section)

2025-2026

Particular	Opening Gross Block 2025	Addition During the year	Deletion During the year	Closing Gross Block	Depreciation During the year	Closing Balance31.03.2026
Building Construction 10%				-		
Building Construction at Amilidih Convent	34,60,294.96	-	-	34,60,294.96	-	34,60,294.96
Chapal Block at Bhanpuri	26,51,477.47	-	-	26,51,477.47	-	26,51,477.47
Construction of Convent at Tilda	27,48,268.00	-	-	27,48,268.00	-	27,48,268.00
School Construction at Bhanpuri	66,78,509.00	-	-	66,78,509.00	-	66,78,509.00
School Construction at Kondagaon	12,18,085.00	-	-	12,18,085.00	-	12,18,085.00
Pump House at Tilda	90,214.81	-	-	90,214.81	-	90,214.81
Drinking Water Project	58,800.00	-	-	58,800.00	-	58,800.00
Construction of Chapel at Kondagoan	18,77,352.00	-	-	18,77,352.00	-	18,77,352.00
Construction of Convent at Jagdalpur	33,01,368.00	-	-	33,01,368.00	-	33,01,368.00
School Const. Fund Germany Association of CMC	22,75,656.00	-	-	22,75,656.00	-	22,75,656.00
Building Const. at Balod Project from CMC Germany	-	9,13,671.15	-	9,13,671.15	-	9,13,671.15
Building Construction Provincial House Kondagoan	50,70,526.00	2,91,802.85	-	53,62,328.85	-	53,62,328.85
Sub Total	2,94,30,551.24	12,05,474.00	-	3,06,36,025.24	-	3,06,36,025.24
Furniture & Fixtures 10%						
Furniture	45,232.34	-	-	45,232.34	-	45,232.34
Sub Total	45,232.34	-	-	45,232.34	-	45,232.34
Computer 40%						
Computer	1,956.40	-	-	1,956.40	-	1,956.40
Sub Total	1,956.40	-	-	1,956.40	-	1,956.40
Vehicle 15%						
Moped	1,424.04	-	-	1,424.04	-	1,424.04
Sub-Total	1,424.04	-	-	1,424.04	-	1,424.04
TOTAL	2,94,79,164.02	12,05,474.00	-	3,06,84,638.02	-	3,06,84,638.02

GEETA GUPTA & ASSOCIATES * CHARTERED ACCOUNTANTS * JAGDALPUR FR NO. 039444C

CARMEL SOCIETY KONDAGAON (FOREIGN SECTION)
Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

8	Investments - Non Current and Current	As at 31 March 2026			As at 31 March 2025	
	(valued at historical cost unless stated otherwise)	Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade Investments -Quoted					
(a)	Investments in Other Entities					
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (specify nature)			-		-
	Security Deposit					
	Total Investments			-		-
	Trade Investments - Unquoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	Total Investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.			-		-
	Aggreagte Provision for diminution in value of investments.					
				-		-
	Current Investments		As at 31 March 2026		As at 31 March 2025	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long-term investments					-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long-term investments					
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Grand Total			-		-
	Aggregate value of quoted investments and market value thereof.			-		-
	Aggregate value of quoted investments.			-		-
	Aggregate Provision for diminution in value of investments.			-		-

GUPTA & ASSOCIATES
JAGDALPUR
FR NO. 039444C
CHARTERED ACCO

CARMEL SOCIETY KONDAGAON (FOREIGN SECTION)

Notes forming part of the Financial Statements for the year ended 31st March, 2026

			Long Term		Short Term	
			31 March 2026	31 March 2025	31 March 2026	31 March 2025
9	Loans and advances					
A	(Secured)					
(a)	Capital advances					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners		-	-	-	-
(c)	Other loans and advances (specify nature)					
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable		-	-	-	-
(iii)	VAT credit receivable					
(iv)	Service tax credit receivable					
(v)	GST input credit receivable					
(v)	Security Deposits		-	-		
(vi)	Balance with government authorities					
		(b)	-	-	-	-
	Total (a)+(b) (A)		-	-	-	-

			Long Term		Short Term	
			31 March 2026	31 March 2025	31 March 2026	31 March 2025
B	Loans and advances					
	(Unsecured)					
(a)	Capital advances					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners		-	-	-	-
(c)	Other loans and advances (specify nature)					
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable		-	-	-	-
(iii)	VAT credit receivable					
(iv)	Service tax credit receivable					
(v)	GST input credit receivable					
(v)	Security Deposits					
(vi)	Balance with government authorities					
		(b)	-	-	-	-
	Total (a)+(b) (B)		-	-	-	-
	Total (A + B)		-	-	-	-

		Sub Note	31 March 2026	31 March 2025
10	Other non-current assets			
(a)	Security Deposits		-	-
(b)	Prepaid expenses		-	-
(c)	Others (Specify nature)		-	-
	Total other non-current other assets		-	-

			31 March 2026	31 March 2025
11	Receivables			
(a)	Donations/grants receivable		-	-
(b)	Others (specify nature)		-	-
			-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt			
(a)	Secured Considered good		-	-
(b)	Unsecured Considered good		-	-
(c)	Doubtful		-	-
	Less: Provision for doubtful receivables		-	-
			-	-
	Total		-	-

				31 March 2026	31 March 2025
12	Cash and Bank Balances				
A	Cash and cash equivalents				
(a)	On current accounts			-	-
(b)	Cash credit account (Debit balance)			-	-
(c)	Fixed Deposits				
	Deposits with original maturity of less than three months			-	-
(d)	Cheques, drafts on hand			-	-
(e)	Cash on hand		12A(e)	12.00	15,147.00
	Total	(I)		12.00	15,147.00
B	Other bank balances				
(a)	Bank Deposits				
(i)	Earmarked Bank Deposits				
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date			-	-
(iii)	Margin money or deposits under lien			-	-
(iv)	Cash at Bank		12B(a)(iv)	29,08,972.85	2,83,196.45
	Total other bank balances	(II)		29,08,972.85	2,83,196.45
	Total Cash and bank balances	(I+II)		29,08,984.85	2,98,343.45

		31 March 2026	31 March 2025
13	Other current assets		
(a)	TDS Receivable	-	-
(b)	Interest accrued but not due on deposits	-	-
(c)	Interest accrued and due on deposits	-	-
	Total	-	-

GUPTA & ASSOCIATES
JAGDALPUR

CARMEL SOCIETY KONDAGAON (FOREIGN SECTION)

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

		Sub Note	31-Mar-26			31-Mar-25		
			Unrestricted Fund	Restricted Fund	Total	Unrestricted Fund	Restricted Fund	Total
14	**Other income**							
(a)	Interest income	14(a)	-	16919.00	16,919.00	-	55,488.00	55,488.00
(b)	Dividend income		-	0.00	-	-	-	-
(c)	Net gain on sale of investments		-	0.00	-	-	-	-
(d)	Other non-operating income		-	0.00	-	-	-	-
	Total other income		-	16919.00	16,919.00	-	55,488.00	55,488.00
15	**Employee benefits expense**							
	(Including contract labour)							
(a)	Salaries, wages, bonus and other allowances		-	0.00	-	-	-	-
(b)	Contribution to provident and other funds		-	0.00	-	-	-	-
(c)	Gratuity expenses		-	0.00	-	-	-	-
(d)	Staff welfare expenses		-	0.00	-	-	-	-
	Total Employee benefits expense		-	0.00	-	-	-	-
16	**Finance cost**							
(a)	Interest expense							
(i)	On bank loan		-		-			-
(ii)	On assets on finance lease		-		-			-
(b)	Other borrowing costs		-					
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)		-		-			-
	Total Finance cost				-			-
17	**Other Expenses**				-			-
(a)	Religious/charitable							-
(b)	Other Expenses							-
(i)	Mess Exoenses			0.00	-		-	-
(ii)	Power and fuel			0.00	-			-
(iii)	Rent				-			-
(iv)	Repairs and maintenance - Buildings				-			-
(v)	Repairs and maintenance - Machinery				-			-
(vi)	Insurance				-			-
(vii)	Rent, Rates and taxes, excluding, taxes on income				-			-
(viii)	Labour charges				-			-
(ix)	Travelling expenses			0.00	-		-	-
(x)	Auditor's remuneration			0.00	-		-	-
(xi)	Printing and stationery			0.00	-		-	-
(xii)	Communication expenses			0.00	-		-	-
(xiii)	Legal and professional charges				-			-
(xiv)	Advertisement and publicity				-			-
(xv)	General Maintenance Expenses			0.00	-		-	-
(xvi)	Bank Charges and Commission	17(b)(xvi)	-	3540.60	3,540.60	-	1,626.49	1,626.49
(xvii)	Education Expenses			0.00	-		-	-
(xviii)	Net Interest and Bank charges transferred to Project account	17(b)(xviii)	-	13,378.40	13,378.40	-	53,861.51	53,861.51
(xix)	Cloth Expenses			0.00	-		-	-
(xx)	Office Expenses			0.00	-		-	-
(xxi)	Clearing and forwarding charges				-			-
(i)	Loss on sale of Property, Plant and Equipment				-			-
(ii)	Loss on Sale of Vehicle				-			-
(iii)	Loss on cancellation of forward contracts				-			-
(iv)	Loss on sale of investments (net)				-			-
(v)	Provision for diminution in value of investments				-			-
(vi)	Provision for doubtful debts				-			-
(vii)	Miscellaneous expenses				-			-
	Total		-	16919.00	16,919.00	-	55,488.00	55,488.00

GEETA GUPTA & ASSOCIATES
JAGDALPUR
FR NO. 039444C
CHARTERED ACCOUNTANTS

CARMEL SOCIETY KONDAGAON (FOREIGN SECTION)
Notes forming part of the Financial Statements for the year ended 31st March, 2026

Sub notes (Amount in Rs.)

		31 March 2026			31 March 2025		
		Unrestricted Fund	Restricted Fund	Total	Unrestricted Fund	Restricted Fund	Total
6(d)	Income received in advance (Project)						
	Administrative and General Fund						
	As per last year B/s	-	-	-	-	-	-
	Add: Bank Interest	-	-	-	-	-	-
	Less: Bank Charges	-	-	-	-	-	-
	Grant Total	-	-	-	-	-	-
12A(e)	Cash and cash equivalents						
(i)	Cash in hand	-	-	-	-	-	-
	Foreign Section		12.00	12.00	-	15,147.00	15,147.00
		-	12.00	12.00	-	15,147.00	15,147.00
12B(a)(iv)	Cash at Bank						
(i)	State Bank of India	-	13,96,342.80	13,96,342.80	-	1,93,929.80	1,93,929.80
	Bank of India		15,12,630.05	15,12,630.05	-	89,266.65	89,266.65
		-	29,08,972.85	29,08,972.85	-	2,83,196.45	2,83,196.45
14(a)	Interest Income	-	-	-	-	-	-
(i)	Foreign section			-			-
	Bank Interest		16,919.00	16,919.00	-	55,488.00	55,488.00
		-	16,919.00	16,919.00	-	55,488.00	55,488.00
17(b)(xvi)	Bank Charges and Commission						
(i)	Foreign Section	-	3,540.60	3,540.60	-	1,626.49	1,626.49
		-	3,540.60	3,540.60	-	1,626.49	1,626.49
17(b)(xviii)	Net Interest and Bank charges transferred to Project account						
(i)	Bank Interest	-	16,919.00	16,919.00	-	55,488.00	55,488.00
(ii)	Bank Charges	-	3,540.60	3,540.60	-	1,626.49	1,626.49
(iii)	Audit Fee	-	3,000.00	3,000.00		6,540.00	6,540.00
	Net Amount	-	13,378.40	13,378.40	-	53,861.51	53,861.51

GEETA GUPTA & ASSOCIATES CHARTERED ACCOUNTANTS JAGDALPUR FR NO. 039444C

CARMEL SOCIETY KONDAGAON

Designated Fund Annexure "A"AS ON 31.03.2026

.o.	Particulars	Opening Balance 01.04.2025	Fund Addition	Total Fund	Fund Utilization	Closing Balane as on 31.03.2026
	Building Construction of Amilidih	26,17,261.00	-	26,17,261.00	-	26,17,261.00
	Corpus Fund	5,17,747.53	16,919.00	5,34,666.53	-	5,34,666.53
	Communication Health Pro Fund Religious Formation Fund	3,14,600.00	-	3,14,600.00	-	3,14,600.00
	Conard N Hilten Fund	1,95,619.00	-	1,95,619.00	-	1,95,619.00
	Construction of Chapel Block at Bhanpuri	31,56,775.14	-	31,56,775.14	-	31,56,775.14
	Construction of Chapel Block at Kondagaon	18,68,951.00	-	18,68,951.00	-	18,68,951.00
	Construction of Convent at Jagdalpur	32,92,503.43	-	32,92,503.43	-	32,92,503.43
	Construction of Convent School	12,18,085.00	-	12,18,085.00	-	12,18,085.00
	Constrution of Convent School	27,48,268.00	-	27,48,268.00	-	27,48,268.00
	Construction of School Bhanpuri	62,04,279.00	-	62,04,279.00	-	62,04,279.00
	Corpus Donation from Layola	2,30,411.00	-	2,30,411.00	-	2,30,411.00
	Fund for Construction of Provincial House	53,00,858.00	-	53,00,858.00	-	53,00,858.00
	School Const. at Project Fund Tilda Association from CMC Germany	20,89,879.00	-	20,89,879.00	-	20,89,879.00
	School Construction of Convent at Balod fund from CMC Germany	-	38,05,737.00	38,05,737.00	-	38,05,737.00
	Administrative Fund	22,270.37	-	22,270.37	6,540.60	15,729.77
	TOTAL	**2,97,77,507.47**	**38,22,656.00**	**3,36,00,163.47**	**6,540.60**	**3,35,93,622.87**

GEETA GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
JAGDALPUR
FR NO. 039444C

CARMEL SOCIETY KONDAGAON (FOREIGN SECTION)

Schedule "18"

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

General :-
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally

Revenue Recognition :-
Expenses and Income considered payable and receivable respectively are accounted for on cash basis.

Fixed Assets :-
Fixed Assets are stated at cost.

Depreciation :-
Depreciation is not provided during the year

Borrowing cost:-
Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as

Investments :-
Investments are stated at cost.

Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value

No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been

The information regarding applicability of MSMED Act 2006 has been given for the parties from whom the

Place: Jagdalpur
Date: 04.07.2026

AS PER OUR REPORT OF EVEN DATE
For,Geeta Gupta & Associates
Chartered Accountants
F.R.No. 039444C

GEETA GUPTA & ASSOCIATES JAGDALPUR FR NO. 039444C CHARTERED ACCOUNTANTS

Geeta Gupta

Geeta Gupta
Proprietor