

INDEPENDENT AUDITOR'S REPORT

To the Members of FXB India Suraksha
Report on the Audit of The Financial Statements

Opinion

We have audited the accompanying financial statements of **FXB India Suraksha** ("the Company") registered under Section 25 of The Companies Act 1956 (now Section 8 of The Companies Act 2013), which comprise the Balance Sheet as at 31st March 2024, the Statement of Income and Expenditure, statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its deficit, and its cash flows for the year ended on that date.

Basis for Opinion

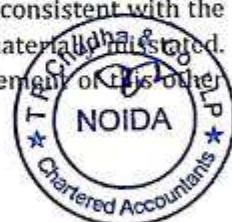
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than financial statement and auditor's report thereon

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



T R Chadha & Co., a partnership firm converted into T R Chadha & Co LLP
(A limited liability partnership with LLP Identification No. AAF-3926) with effect from 28th December, 2015

Noida Office : Plot No. B-13, Ground and First Floor, Sector-1, Noida -201301, Gautam Budh Nagar (U.P.)
Phone : +91 1204499900 E-mail: noida@trchadha.com
Regd./ Corporate Office : B-30, Connaught Place, Kuthiala Building, New Delhi - 110001
Phone : 43259900, Fax : 43259930, E-mail : delhi@trchadha.com
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Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

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

Those Board of Directors are also responsible for overseeing the Company'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.

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.



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- 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 Company'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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. The Company is registered under Section 25 of The Companies Act 1956 (now Section 8 of The Companies Act 2013), therefore, it is not covered by The Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of Companies Act, 2013 is not applicable on the Company.
2. (A) As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in paragraph 2(B)(vi) below on reporting under rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended) ("the Rules");
 - (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of accounts.



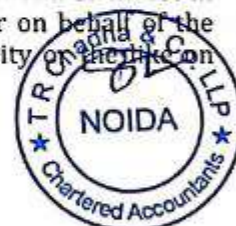
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- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2A(b) above on reporting under Section 143(3)(b) of the Act and paragraph 2B(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014;
- a. This report does not include Report on the internal financial controls with the reference to the financial statement under clause (i) of sub-section 3 of section 143 of the Act (the 'Report on internal financial control'). Since in our opinion and according to the information and explanation given to us, the said report on the internal financial controls with reference to financial statements is not applicable to the Company basis the exemption available to the company under Ministry of Corporate Affairs (MCA) notification no. G.S.R 583(E) dated 13 June 2017, read with corrigendum Dated 13 July 2017 on reporting on internal financial control.
- (g) The Company is not a public Company and therefore requirement of section 197(16) of the Act is not applicable.
- (B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:**
- i. There are no pending litigations affecting the financial position of the company.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses on.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or financial assistance on behalf of the Ultimate Beneficiaries;



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- b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The company has neither declared nor paid any dividend during the year, therefore reporting under rule 11 (f) is not applicable.
- vi. Based on our examination which included test checks and information given to us, the Company has used accounting software's for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software's, hence we are unable to comment on audit trail feature of the said software.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on the preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For T R Chadha & Co LLP
Chartered Accountants
FRN: 006711N/N500028



Place: Noida
Date: 07-09-2024
UDIN: 24082982BKCEOR1200

Surender Kumar
Partner
Membership No-082982

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FXB INDIA SURAKSHA
[A Company Incorporated under section 8 of The Companies Act,2013]
Company limited by Guarantee
CIN: U85100DL2007NPL162563

BALANCE SHEET AS PER COMPANIES ACT, 2013 AS AT 31ST MARCH,2024

(Amount in Thousands Rs.)

Particulars	Notes	Amount as at 31 March 2024	Amount as at 31 March 2023
I. FUNDS AND LIABILITIES			
1 FUND BALANCES			
General Reserves Fund	2	1,336.76	1,339.47
Designated Funds		5,155.33	5,170.69
2 Non Current liabilities			
(a) Long-term provisions (Net of Plan Assets)	3	2,452.06	2,609.23
3 Current liabilities			
(b) Other Payables	4	1,921.52	8,301.10
(c) Other current liabilities		7,391.34	5,868.63
(d) Short-term provisions	5	47.10	56.68
TOTAL		18,304.11	23,345.80
II. ASSETS			
Non-current assets			
(a) Property, Plant & Equipment	6	3,568.69	3,588.31
(b) Other Non-Current Assets	7	827.78	632.62
2 Current assets			
(a) Cash and Bank balances	8	8,886.05	5,864.02
(b) Short-term loans and advances	9	195.40	153.14
(c) Other current assets	10	4,826.19	13,107.71
TOTAL		18,304.11	23,345.80

Summary of significant accounting policies

1

The accompanying notes are an integral part of financial statements.

As per our report of even date.

For T R CHADHA & Co LLP
 CHARTERED ACCOUNTANTS
 (Firm regd No: 006711N/N500028)

(Surender Kumar)
 PARTNER
 M. No. 082982
 Place: Noida, Uttar Pradesh
 Date: 07.09.2024



For and on behalf of FXB India Suraksha

Satya Prakash
 Chief Executive Officer
 FXB India Suraksha

Suchitta Koley
 (Director)



Suresh Chander
 Head - Finance and Administration
 FXB India Suraksha

Salil Kumar
 (Director)
 DIN :02199222

UDIN : 24082982BKCEOR1200 DIN :00001772

FXB INDIA SURAKSHA
(A Company incorporated under section 8 of The Companies Act, 2013)
Company limited by Guarantee

STATEMENT OF INCOME AND EXPENDITURE AS PER COMPANIES ACT, 2013
FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount in Thousands Rs.)

Particulars	Notes	For the Year Ended 31.03.2024	For the Year Ended 31.03.2023
INCOME			
Income From Programmes	11	70,387.48	1,10,141.58
Interest Income	12	463.85	515.87
Other Donations		2,540.75	995.01
Miscellaneous Income	13	-	246.15
		73,392.08	1,11,898.61
EXPENDITURE			
Direct Program Expenses	14	50,730.44	74,676.07
Employee Benefit Expenses	15	20,605.33	35,992.73
General and Administrative Expenses to Support Programs	16	1,635.60	3,089.64
Depreciation	6	438.78	933.08
		73,410.15	1,14,691.52
Surplus/(Deficit) carried over to Balance Sheet		(18.07)	(2,792.91)
Appropriations:			
Transfer to General Reserves Fund		(2.71)	(418.94)
Transfer to Program Support and Staff Development Fund		(13.55)	(2,094.68)
Transfer to Infrastructure Fund		(1.81)	(279.29)
Transfer to Corpus Fund		-	-
TOTAL		(18.07)	(2,792.91)

Summary of significant accounting policies

The accompanying notes are an integral part of financial statements.

As per our report of even date.

For T R CHADHA & Co LLP
CHARTERED ACCOUNTANTS
(Firm regd No: 006711N/N500028)

(Surender Kumar)
PARTNER
M. No. 082982
Place: Noida, Uttar Pradesh
Date: 07.09.2024 UDIN: 24082982BKCEOR1200



For and on behalf of

Satya Prakash
Chief Executive Officer
FXB India Suraksha

Suchitta Koley
(Director)
DIN : 00001772



Suresh Chander
Head - Finance and Administration
FXB India Suraksha

Salli Kumar
(Director)
DIN : 02199222

FXB INDIA SURAKSHA
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CIN: U85100DL2007NPL162563

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in Thousands Rs.)

	Particulars	For the Year Ended 31.03.2024	For the Year Ended 31.03.2023
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Surplus/(Deficit) carried over to Balance Sheet	(18.07)	(2,792.91)
	Adjustments for :		
	Depreciation	438.78	933.08
	Loss on Sale of Assets	36.30	-
	Interest Income	(463.86)	(515.86)
	Operating profit before working capital changes	(6.85)	(2,375.69)
	Adjustment for :		
	Liabilities	(5,023.63)	9,771.58
	Other Non-Current Assets	(235.13)	93.50
	Short term Loans and Advances	(42.25)	162.74
	Other Current Assets	8,281.52	(6,099.89)
	NET CASH FLOW FROM OPERATING ACTIVITIES	2,973.66	1,552.24
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets	(462.77)	(1,223.04)
	Sale of Assets	7.30	-
	Interest Income	463.86	467.84
	NET CASH FLOW FROM INVESTING ACTIVITIES	8.39	(755.20)
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceed/(repayment) of loans		
	NET CASH FLOW FROM FINANCING ACTIVITIES		
	NET INCREASE IN CASH AND CASH EQUIVALENTS(A+B+C)	2,982.06	797.04
	CASH AND CASH EQUIVALENTS AS AT BEGINNING	5,209.00	4,411.96
	CASH AND CASH EQUIVALENTS AS AT CLOSING	8,191.06	5,209.00

Signed In Terms of Our Report of even Date Attached

For T R CHADHA & Co LLP
CHARTERED ACCOUNTANTS
(Firm regd No-006711N/N500028)

(Surender Kumar)
PARTNER
M. No. 082982
Place: Noida, Uttar Pradesh
Date: 07.09.2024



For and on behalf of FXB India Suraksha

Satya Prakash
Chief Executive Officer
FXB India Suraksha

Sushitta Koley
(Director)
DIN :00001772

Suresh Chander
Head - Finance and Administration
FXB India Suraksha

Salil Kumar
(Director)
DIN :02199222



FXB INDIA SURAKSHA,
B-67, Second Floor, Kalka JI, New Delhi-110019
(A Company incorporated under section 8 of The Companies Act,2013)
Company limited by Guarantee
CIN: U85100DL2007NPL162563

Note - 1: SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDING 31st March,2024

A. SIGNIFICANT ACCOUNTING POLICIES

(i). Nature of operations

FXB India Suraksha ("Company") is a company limited by Guarantee, incorporated on 25th April 2007 and has the license to operate under section 8 of The Companies Act 2013 ("the Act"). The Company's main objective is to directly work at the grass roots to promote activities that support children rights and protection, gender equality, improved health and nutrition, sanitation and water, care and support to HIV/Aids infected and affected people, better education, enhanced livelihoods options or women and youth as well as human trafficking prevention by advocating for their needs and directly supporting the families and communities.

The Company is registered under section 12A of the Income Tax Act, 1961 as a charitable institution vide letter number DIT(E)/12A/2007-08/F-241/1019 dated 19th November 2007, further renewed vide registration number AABCF0958LE20214 dated 28th May 2021.

The Company is registered under FCRA with Registration Number 137400025 dated 14th October 2011. Further renewed on 3rd August 2016.

(ii). Method of Accounting

The financial statement has been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under historical cost convention on accrual basis. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

(iii) Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all the available information, actual results could differ from these estimates and assumptions and such differences are recognized in the period in which the results are crystallized.

(iv). Property, Plant and Equipment

Fixed assets are stated at cost (Gross block) less accumulated depreciation. Cost of acquisition is inclusive of freight, duties, taxes and other directly attributable expenses incurred to bring the assets to their working condition for their intended use.

(v). Depreciation

Depreciation on fixed assets has been provided on written down value basis at the rates and in the manner specified in the Schedule II to The Companies Act 2013. The rates are indicative of the expected useful life of the Assets as below:



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Particulars	Useful life
Building – Administrative	60 years
Machinery	15 years
Motor Vehicles	10 years
Computers	3 Years
Furniture & Fixture	10 years
Office Equipment's	5 years

Depreciation on additions (disposals) is provided on a pro-rata basis i.e., from (upto) the date on which asset is ready for use (disposed of).

Assets costing up to Rs. 5000/- is directly charged to income and expenditure account in the year in which it was purchased.

(vi). General Reserves Fund

The "General Reserves Fund" is unrestricted in nature. The surplus/deficit earned during the year, being general purpose in nature is carried forward for the use in future periods.

(vii). Designated Funds

Designated funds are those funds, which are specifically mandated by applicable law and/or established by FXB India Suraksha, for specific purposes. The Funds reported in the Balance Sheet are:

Corpus Fund, Program Support and Staff Development Fund and Infrastructure Fund are Management and Board designated funds created from past accumulated reserves and are to be used towards fulfilling the organisation's objectives.

Additions to and utilisation from these funds are based on Management and Board adopted policies and decisions considering the needs and requirements of the organisation from time to time.

(viii). Revenue Recognition

a. Income from Programme

All the programme contributions received during the year are credited to the respective Fund Accounts at the time of receipt. Income in respect of contributions received is recognized to the extent of expenditure for the programme during the year.

b. General Donations

All the donations unrestricted in nature are accounted for on the receipt basis.

c. Interest Income

Interest received on Foreign/ Local Contributions are credited to the Income and Expenditure Account except the Interest earned from programme funds which are credited to concerned Donor Fund Account.

d. Other Income

Other Incomes and expenditures are recognized in accordance with the terms and conditions embodied in respective agreements with vendors and project partners as well as based on reasonably accurate quantification of the amounts that FXB India Suraksha is legally entitled to receive and/or pay, as the case may be.

(ix). Foreign currency transactions

Foreign currency transactions are recorded in the books of account at the exchange rate prevailing at the time of transaction. All monetary items denominated in foreign currency and outstanding at the balance sheet date are translated at the exchange rate on that date. Any exchange difference arising from settled transactions and on reinstatement of outstanding balances are charged to Income & Expenditure



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x) Impairment of assets:

Management of the company periodically assesses whether there is an indication that an asset may be impaired. In case of such an indication, the management estimates the recoverable amount of the asset. If the recoverable amount of an asset is less than its carrying amount, the carrying amount of asset is reduced to its recoverable amount and the difference is recognized as impairment loss.

(xi). Employee Benefits

(a) Short term Employee Benefits

Short term employee benefits are recognized in the period during which the services have been rendered.

(b) Long term Employee Benefits:

Defined Contribution Plan:

The Company makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952 which is a defined contribution plan and Company's contribution is recognized as an expense in the period in which services are rendered by the employee.

Defined benefit plan:

Gratuity liability is provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. The scheme is funded with Life Insurance Corporation of India in the form of qualifying insurance policy. The gratuity benefit obligation recognized in the balance sheet represents the present value of the obligations as reduced by the fair value of assets held by the Insurance company. Actuarial gains/ losses are recognized immediately in the statement of income and expenditure account.

Other long-term benefits: Compensated absences


Long term compensated absences are provided for on the basis of an actuarial valuation, using project unit credit method at the balance sheet date. Actuarial gain and losses, if any are recognized in the Income and expenditure account in which the related service is rendered.

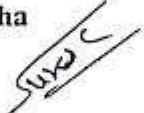
(xii). Contingent Liabilities and Provisions


The Company makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of obligation can be made. A disclosure is made for possible or present obligations that probably will not require outflow of resources or where a reliable estimate cannot be made, as a contingent liability in the financial statement.

There is no contingent liabilities outstanding as on 31-03-2024 and F.Y. 22-23 also there is no capital commitments outstanding as on 31-03-2024.

For and on behalf of FXB India Suraksha


Satya Prakash
Chief Executive Officer


Suresh Chander
Head - Finance and Administration


Suchita Koley
(Director)
DIN: 00001772


Salil Kumar
(Director)
DIN: 02199222



B. NOTES TO ACCOUNTS

1. In the opinion of the management of the company, currents assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated.
2. **FCRA Renewal**

FCRA Renewal was denied by the Ministry of Home Affairs effective from 17th February 2023.

"The Competent Authority has refused the renewal application under Section 16(1) read with Section 12(4)(a)(i) and Section 12(4)(b) of FCRA, 2010.

The following cash transactions during 18.02.2023 to 31.03.2024, which are included in the FCRA balance sheet, as reflected in the bank statement therefore has been consider:

S. No	Particulars	Amount in Rs.
1	Bank Interest for the period 18.02.2023 to 31.03.2024 in (FCRA designated bank account, another FCRA Bank account and other utilization bank accounts).	1,58,180.00
2	Bank Charges for the period 18.02.2023 to 31.03.2024 in (FCRA designated bank account, another FCRA Bank account and other utilization bank accounts).	509.17
3	Establishment cost -Cash written off due to theft in office (FIR Filed)	5,950.00

The following non-cash transactions have not been recorded in the FCRA books of account for the current financial year due to the inactivity of the FCRA certificate during this period. FXB India Suraksha will account for these transactions, starting from February 18, 2023, as and when FCRA department approves FCRA registration of FXB India Suraksha:

S. No	Particulars	Amount in Rs.
1	Depreciation for the period 18.02.2023 to 31.03.2024	5,37,149.11
2	Rent Security Deposit adjustment	60,000.00
3	Prepaid Expense for the period 18.02.2023 to 31.03.2024	1,58,536.00
4	Receipt misc. (Payable Written off) - Vendor Payable	74,700.00
5	Written off (leave accrual)	2,03,074.00
6	Payable to T R CHADHA & Co LLP	50,000.00
7	EPF Payable	1,124.00
8	Stale Cheque (Payment to vendor -Payable reversal)	2690.00

3. Taxation

The Company is registered u/s 12A of Income Tax Act, 1961 and accordingly is exempt from payment of Income tax subject to fulfillment of certain condition as prescribed. Therefore, provision of Income Tax and Deferred Tax Asset/ Liabilities has not been recognized.

4. Remuneration to Auditors

Auditors Remuneration includes:

Particulars	Rs. in Thousands	
	For the Year Ended 31 st March 2024	For the Year Ended 31 st March 2023
Audit Fees*	359.90	295
Others:	NIL	NIL
Total	359.90	295

Inclusive of Goods and Services Tax



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5. Receipts in foreign currency

Rs. in Thousands

Particulars	FY 2023-24	FY 2022-23
Grants Received during the year	0.00	22,510
Total	0.00	22,510

6. Details of Promoters / Members as on 31.03.2024

6.1 Details of Promoters :

S.No	Name of the Promoter	No of Shares	% of shares	% change during the year
1	Suchitta Koley	NA	NA	NIL

A Company incorporated under section 25 of The Companies Act,1956 (Now section 8 of the Companies Act, 2013) and limited by Guarantee.

6.2 Details of Members:

S.No	Name of the Members	No of Shares	% of shares	% Change during the year
1	Salil Kumar	NA	NA	NIL
2	Suchitta Koley	NA	NA	NIL
3	Mamta Borgoyary	NA	NA	NIL

7. The balances of other payables, unutilized grants, and grants receivable are subject to confirmation & reconciliation.
8. Previous year figures have been regrouped and rearranged wherever necessary.

For and on behalf of FXB India Suraksha

Satya Prakash
Chief Executive Officer

Suresh Chander
Head - Finance and Administration

Suchitta Koley
(Director)
DIN: 00001772

Salil Kumar
(Director)
DIN: 02199222



FXB INDIA SURAKSHA
(A Company Incorporated under section 8 of The Companies Act, 2013)
Company limited by Guarantee

Notes forming part of the Financial Statements for the year ended 31st March 2024

NOTE 2: FUND BALANCES

Particulars	Amount in Thousands Rs.	
	As at 31 March 2024	As at 31 March 2023
A. General Reserves Fund		
Opening Balance	1,339.47	1,758.40
Add: Transfer from Income & Expenditure	(2.71)	(418.94)
Add: Transfer to Infrastructure Fund		
Closing Balance	1,336.76	1,339.47
B. Designated Funds		
a. Corpus Fund		
Opening Balance	1,886.03	1,886.03
Add: Transfer from Income & Expenditure		
Closing Balance	1,886.03	1,886.03
b. Program Support and Staff Development Fund		
Opening Balance	185.41	2,280.09
Add: Transfer from Income & Expenditure	(13.55)	(2,094.68)
Closing Balance	171.86	185.41
c. Infrastructure Fund		
Opening Balance	3,099.25	3,378.54
Add: Transfer from Income & Expenditure	(1.81)	(279.29)
Add: Transfer to General Reserve Fund		
Closing Balance	3,097.45	3,099.25
Total	5,155.33	5,170.69
GRAND TOTAL (A+B)	6,492.09	6,510.16



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FXB INDIA SURAKSHA
[A Company incorporated under section 8 of The Companies Act, 2013]
Company limited by Guarantee

Notes forming part of the Financial Statements for the year ended 31st March 2024

NOTE 3: LONG-TERM PROVISIONS (Net of Plan Assets)

Particulars	Amount in Thousands Rs.	
	As at 31 March 2024	As at 31 March 2023
Provision for Gratuity (refer note 17A)	3,226.09	4,760.36
Less: Value of Plan Assets (Gratuity)	(2,323.93)	(3,744.08)
Provision for Leave Encashment (refer note 17B)	902.16	1,016.27
Total	1,549.90	1,592.95
	2,452.06	2,609.23

NOTE 4: OTHER PAYABLES

Particulars	Amount in Thousands Rs.	
	As at 31 March 2024	As at 31 March 2023
(a) Total outstanding dues of micro enterprises and small enterprises	41.42	599.12
(b) Total outstanding dues of creditors other than micro enterprises and small companies	1,880.10	7,701.98
Total	1,921.52	8,301.10

NOTE 4.1: OTHER PAYABLES DETAILS FY 2023-24

Particulars	Amount in Thousands Rs.			
	Outstanding for following periods from due date of payments			Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	
MSME (refer note 19)	41.42			41.42
Others	1,729.80	150.30		1,880.10
Disputed dues- MSME				-
Disputed dues- Others				-
Unbilled to be shown separately as line item				-
Total	1,771.22	150.30	-	1,921.52

NOTE 4.2: OTHER PAYABLES DETAILS FY 2022-23

Particulars	Amount in Thousands Rs.			
	Outstanding for following periods from due date of payments			Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	
MSME (refer note 19)	599.12			599.12
Others	7,701.98			7,701.98
Disputed dues- MSME				-
Disputed dues- Others				-
Unbilled to be shown separately as line item				-
Total	8,301.10	-	-	8,301.10

NOTE 4.3: OTHER CURRENT LIABILITIES

Particulars	Amount in Thousands Rs.	
	As at 31 March 2024	As at 31 March 2023
Statutory Dues Payable		
TDS payable	1.73	109.39
EPF Payable	194.49	306.18
Expenses Payable	617.60	509.42
Unutilised Grant (Restricted Fund)	6,577.52	4,943.64
Total	7,391.34	5,868.63

NOTE 5: SHORT-TERM PROVISIONS

Particulars	Amount in Thousands Rs.	
	As at 31 March 2024	As at 31 March 2023
Provision for Gratuity	47.10	56.68
Provision for Leave Encashment	47.10	56.68
Total	47.10	56.68



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FXB INDIA SURAKSHA
(A Company incorporated under Section 8 of The Companies Act, 2013)
Company limited by Guarantee
Schedule 6 to for the period ended 31st March, 2024

(Amount in Thousands Rs.)

Property, Plant & Equipment

Particulars	Land	Building	Plant and Equipment	Computers and Laptops	Furniture and Fixtures	Vehicles	Total
Gross Block							
AT 31 March 2023	563.20	2,327.47	7,295.59		1,283.24	2,359.76	13,829.26
Addition During the Year	-	-	83.22	379.55	-	-	462.77
Disposals/Sale during the Year	-	-	5.10	-	38.51	-	43.60
AT 31 March 2024	563.20	2,327.47	7,373.71	379.55	1,244.73	2,359.76	14,248.42
Accumulated Depreciation							
AT 31 March 2023	-	941.22	6,292.86		914.86	2,092.00	10,240.94
Depreciation charge for the year	-	-	77.83	271.82	89.14	-	438.78
Adjustment on Sale/disposals	-	-	-	-	-	-	-
AT 31 March 2024	-	941.22	6,370.69	271.82	1,004.00	2,092.00	10,679.73
Net Block							
AT 31 March 2023	563.20	1,386.25	1,002.73	-	368.38	267.76	3,588.31
AT 31 March 2024	563.20	1,386.25	1,003.02	107.73	240.73	267.76	3,568.69



FXB INDIA SURAKSHA**(A Company Incorporated under Section 8 of The Companies Act, 2013)****Company limited by Guarantee****Notes forming part of the Financial Statements for the year ended 31st March 2024****NOTE 7: Other Non-Current Assets****(Amount in Thousands Rs.)**

Particulars	As at 31 March 2024	As at 31 March 2023
Security Deposits	577.20	396.87
Deposits with original maturity for more than 12 months	250.58	235.75
Total	827.78	632.62

NOTE 8: CASH AND BANK BALANCES

Particulars	As at 31 March 2024	As at 31 March 2023
Cash and Cash Equivalent		
Balances with Bank	8,159.86	5,159.13
Cash in Hand	31.20	49.87
Other Bank balance		
Deposits with original maturity for more than 3 months	694.99	655.02
Total	8,886.05	5,864.02

The details of balances as on Balance Sheet dates with banks are as follows :—

Particulars	As at 31 March 2024	As at 31 March 2023
In Savings accounts	8,159.86	5,159.13
In deposit accounts	945.58	890.77
Total	9,105.43	6,049.90

NOTE 9: SHORT TERM LOANS AND ADVANCES

Particulars	As at 31 March 2024	As at 31 March 2023
Advances to employees	38.94	63.00
Others Advances	156.46	90.14
Total	195.40	153.14

NOTE 10: OTHER CURRENT ASSETS

Particulars	As at 31 March 2024	As at 31 March 2023
TDS Receivable	704.70	503.59
Grant Receivable	3,681.90	12,137.70
Others Receivable	-	-
Prepaid Expenses	439.59	466.41
Total	4,826.19	13,107.71



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FXB INDIA SURAKSHA**(A Company incorporated under Section 8 of The Companies Act, 2013)****Company limited by Guarantee****Notes forming part of the Financial Statements for the year ended 31st March 2024****NOTE 11: INCOME FROM PROGRAMMES****(Amount in Thousands Rs.)**

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
A. FCRA INCOME		
Grant FXB International Geneva	-	3,892.39
Grant from FXB France	-	7,078.27
Grants from FXB USA	-	-
Grants from AIDS ARK Foundation	-	476.08
Grants from ECPAT Luxembourg	-	7,353.51
Grants from Asia Foundation	-	742.32
Grants from Oak Foundation	-	1,162.12
Grants from US Department of State	-	1,250.03
FCRA Income - Sub total (A)	-	21,954.71
B. NON - FCRA INCOME		
Grants from Childline India Foundation	1,256.44	2,773.01
Grants from Whirlpool Pvt Ltd.	-	130.76
Grants from HDFC Bank Ltd	33,924.48	36,069.27
Grants from Maritime Ventures PVT	1,188.00	1,740.24
Grants from Vedanta Pvt.Ltd	-	87.00
Grants from Dharampal Satyapal Limited	1,016.25	4,174.27
Grant from ITC Limited	24,225.11	36,424.45
Grant From Praise Foundation	-	78.00
Grants from Altimetrik India Pvt.Ltd	130.00	-
Grant From Ram Manohar Lohiya National Law University (RMNLU)	-	283.26
Grant from AKZO Nobel India Limited	4,087.46	6,426.61
Grant from Catalyst Management Services	1,469.00	-
Grants from Ernst & Young Foundation	10.32	-
Grant from Nasscom Foundation	1,104.00	-
Grant from Securitrans India Private Limited	427.38	-
Grant from Swasti	1,528.85	-
Grant from SESA Mining Corporation Limited	20.19	-
NFCRA Income - Sub total (A)	70,387.48	88,186.86
TOTAL INCOME	70,387.48	1,10,141.58

NOTE 12: OTHER INCOME

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
Interest on Saving Bank accounts	404.60	467.84
Interest on Fixed Deposits	59.25	48.03
Other Donations	2,540.75	995.02
Total	3,004.60	1,510.88

NOTE 13: MISCELLANEOUS INCOME

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
Miscellaneous Income	-	246.15
Total	-	246.15



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FXB INDIA SURAKSHA
(A Company Incorporated under section 8 of The Companies Act, 2013)
Company limited by Guarantee

NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

NOTE 14: DIRECT PROGRAM EXPENSES *

(Amount in Thousands Rs.)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
Program Activity Expenses	42,323.40	58,373.79
Travel Expenses	3,331.64	5,841.08
Information Dissemination Expenses	122.63	481.06
Communication Expenses	166.01	249.97
Consultancy Expenses	781.65	1,456.98
Establishment Expenses	3,015.96	5,341.43
Workshops & Seminars	989.16	2,931.76
Total	50,730.44	74,676.07

NOTE 15: EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
Personnel Expenses - Direct Program	11,535.71	29,112.48
Personnel Expenses - General and administrative	9,069.62	6,880.25
Total	20,605.33	35,992.73

NOTE 16: GENERAL AND ADMINISTRATIVE EXPENSES TO SUPPORT PROGRAMS

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
COMMUNICATION EXPENSES	184.63	106.09
CONSULTANCY EXPENSES		
Consultancy Fee	110.00	569.84
Internal Audit Fee	110.00	569.84
ESTABLISHMENT EXPENSES		
Payments to Auditors	359.90	295.00
Rent	541.20	516.33
Electricity	88.38	93.41
Audit Expenses Reimbursable	-	1.04
Office Supplies	308.73	1,489.35
Miscellaneous Expenses	6.46	-
Loss on Sale of Assets	36.30	-
	1,340.97	2,395.13
TRAVEL EXPENSES		18.58
Total	1,635.60	3,089.64

* PROGRAM ACTIVITY EXPENSES ON LIVELIHOOD PROMOTION, IMPROVED HEALTH, WATER SANITATION AND HYGIENE, PROTECTION AND SAFETY OF CHILDREN AND WOMEN AND ACCESS TO UNIVERSAL AND QUALITY EDUCATION



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Notes : 17a

As per Accounting Standard 15 "Employee benefits", the disclosures as defined in the Accounting Standard are given below:

A) Defined Contribution Plans

	For the year ended 31st March, 2024	For the year ended 31st March, 2023
--	-------------------------------------	-------------------------------------

The company has recognized following amount in the statement of Profit and Loss for the period:

B) Defined Benefits Plan

a) Gratuity

Valuations in respect of Gratuity have been carried out by LIC of India, as at the Balance Sheet date, based on the following assumptions:

Particulars	As at 31.03.2024	As at 31.03.2023
	Gratuity	Gratuity
Major Assumptions		
(a) Discounting Rate	7.25%	7.25%
(b) Rate of increase in Compensation Levels	6.00%	6.00%
(c) Average past service	5.52	3.82
(d) Average Age	36.06	34.34

Particulars	As at 31.03.2024	As at 31.03.2023
	Gratuity	Gratuity
Changes in the present value of obligation		
(a) Present value of obligation as at the beginning of the period	4,760.36	4,507.25
(b) Interest cost	-	-
(c) Past service cost	-	-
(d) Current service cost	-	-
(e) Benefits paid	(1,635.55)	(1,034.43)
(f) Actuarial (gain)/loss on obligation	101.28	1,287.54
(g) Present value of obligation as at the end of period	3,226.09	4,760.36
Non- Current Liability	3,226.09	4,760.36
Current Liability	-	-

Changes in the Fair value of Plan Assets

(a) Present Value of Plan Assets as at the beginning of the period	3,744.08	4,507.25
(b) Expected Return on Plan Assets	215.39	271.26
(c) Employers' Contributions	-	-
(d) Last year's settlement	-	-
(e) Benefits Paid	(1,635.55)	(1,034.43)
(f) Actuarial gain/ (loss) on plan assets	-	-
(g) Fair Value of Plan Assets as at the end of period	2,323.93	3,744.08

Reconciliation of the Present Value of Defined Benefit Obligation and the Fair Value of Assets

(a) Present Value of Obligation as at end of the period	3,226	4,760
(b) Fair Value of Plan Assets as at end of the period	2,324	3,744
(c) Funded (Asset)/Liability recognised in the Balance Sheet	902	1,016
(d) Present Value of Unfunded Obligation as at end of the period	902	1,016
(e) Unrecognised Past Service Cost	-	-
(f) Unrecognised Actuarial Gains/(Losses)	-	-
(g) Unfunded Net Liability recognised in the Balance Sheet	-	-

Amount recognised in the Balance Sheet

(a) Present Value of Obligation as at end of the period	3,226	4,760
(b) Fair Value of Plan Assets as at end of the period	2,324	3,744
(c) Funded (Asset)/Liability recognised in the Balance Sheet	902	1,016



Notes : 17b

As per Accounting Standard 15 "Employee benefits", the disclosures as defined in the Accounting Standard are given below:

A) Defined Contribution Plans	For the year ended 31st March, 2024	For the year ended 31st March, 2023
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The company has recognized following amount in the statement of Profit and Loss for the period:

B) Defined Benefits Plan

a) Leave Encashment

Valuations in respect of Leave Encashment have been carried out by independent actuary, as at the Balance Sheet date, based on the following assumptions:

Particulars	As at 31.03.2024 Leave Encashment	As at 31.03.2023 Leave Encashment
Major Assumptions		
(a) Discounting Rate	7.22%	7.39%
(b) Rate of Increase in Compensation Levels	6.00%	6.00%
(c) Average remaining working lives of employees	35.76	34.39
(d) Average Age	24.24	25.61

Particulars	As at 31.03.2024 Leave Encashment	As at 31.03.2023 Leave Encashment
-------------	--------------------------------------	--------------------------------------

Changes in the present value of obligation

(a) Present value of obligation as at the beginning of the period	1,649.64	1,510.35
(b) Interest cost	121.91	109.65
(c) Past service cost	-	-
(d) Current service cost	231.15	351.17
(e) Benefits paid	(56.49)	(220.84)
(f) Actuarial (gain)/loss on obligation	(552.28)	(100.70)
(g) Present value of obligation as at the end of period	1,393.92	1,649.64
Non- Current Liability	1,346.82	1,592.95
Current Liability	47.10	56.68

Actuarial gain / (loss) recognized

(a) Actuarial gain/(loss) for the period - obligation	(552.28)	(100.70)
(b) Actuarial gain/(loss) recognized during the period	(552.28)	(100.70)
(c) Unrecognized actuarial (gain)/Loss at the end of the period	-	-

Amount recognised in the Balance Sheet

(a) Present Value of Obligation as at end of the period	1,393.92	1,649.64
(b) Fair Value of Plan Assets as at end of the period	-	-
(c) (Asset)/Liability recognised in the Balance Sheet	1,393.92	1,649.64

Particulars	As at 31.03.2024 Leave Encashment	As at 31.03.2023 Leave Encashment
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Expenses recognised in the statement of Profit and Loss Account

(a) Current Service Cost	231.15	351.17
(b) Past Service Cost	-	-
(c) Interest Cost	121.91	109.65
(d) Expected Return on Plan Assets	-	-
(e) Net actuarial (Gain)/Loss	(552.28)	(100.70)
(f) Employees' Contribution	-	-
(g) Total Expenses recognised in the statement of Profit and Loss	(199.22)	360.13



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18 Related party disclosures during the year FY 2023-24

In accordance with the requirement of Accounting Standard (AS)- 18 on "Related Party Disclosures" the names of the related parties where control exists /able to exercise significant influence along with the aggregate transactions/year end balances with them as identified and certified by the management are given below:

S No.	Related Parties	Relation	Date of Joining	Date of Leaving
(a)	Suchita Koley	Director	05/08/2011	NA
(b)	Mamta Borgohary	Director	14/07/2023	NA
(c)	Salil Kumar	Director	03/11/2012	NA
(d)	Manish Dubey	Director	29/11/2018	21/06/2023

Nature of Transactions with related parties NIL

Outstanding balances with the related parties as at Balance Sheet dates: NIL

19. Details of dues to micro and small enterprises defined under the MSMED Act, 2006

The Company has identified the Micro and small enterprises based on the confirmations received from its vendors. The Company has certain dues to

Particulars	As at 31.03.2024	As at 31.03.2023
(i) Dues remaining unpaid to any supplier		
- Principal	41.42	599.12
- Interest on the above	-	-

(ii) Amount of Interest paid in terms of section 16 of the MSMED Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year

(iii) Amount of Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006

(iv) Amount of Interest accrued and remaining unpaid

(v) Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of MSMED Act, 2006

The information has been given in respect of such vendors to the extent they could be identified as "Micro and Small Enterprises" enterprises on the basis of information available with the Company.

20 Additional Regulatory Information

- No proceedings have been initiated/ pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (and rules thereof).
- The company has not granted any Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly.
- The company has no borrowing from banks or financial institutions on the basis of security of current assets.
- The company has not been declared any wilful defaulter by any bank or financial institution or other lender.
- The company has not any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- The company is not required to register any charge or satisfy any charge with Registrar of Companies.
- The company has no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43, 1961) during the year.
- The Company's Net Worth, Turnover and Net Profit are below the prescribed limit u/s 135 of The Companies Act, 2013 during the relevant preceding Financial Year, hence company is not required to spend any amount on CSR activities as per Section 135 of the Act in the current.
- The company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- No funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- No funds (which are material either individually or in the aggregate) have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- During the year company has not revalued any of its Property, plant & equipments.
- The company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- All the title deeds of immovable properties are in the name of the company
- There is no contingent liabilities outstanding as on 31-03-2024 and F.Y. 22-23 also there is no capital commitments outstanding as on 31-03-2024.

21 The following are analytical ratios for the year ended March 31, 2024

Particulars	Numerator	Denominator	31st March 2024	31st March 2023	Variance	Remarks
a. Current Ratio	Current assets	Current liabilities	1.49	1.34	10.53	Increase in Cash & cash Equivalent and decrease in Other Current liability
b. Debt-Equity Ratio	Total debt	Shareholder's equity	NA	NA	-	
c. Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	NA	NA	-	
d. Return on Equity Ratio	Net Profits after taxes	Average shareholder's equity	NA	NA	-	
e. Inventory turnover ratio	Cost of Goods sold or Sales	Average Inventory	NA	NA	-	
f. Trade Receivables turnover ratio	Net credit sales	Average accounts receivable	NA	NA	-	
g. Trade payables turnover ratio	Net credit purchases	Average trade payables	NA	NA	-	
h. Working capital turnover ratio	Net sales	Working capital	NA	NA	-	
i. Net profit ratio	Net Profit after tax	Net sales	NA	NA	-	
j. Return on Capital employed	Earnings before Interest and taxes	Capital Employed	NA	NA	-	
k. Return on Investment	Income from Investment	Time weighted average inv.	6.65%	5.70%	0.95%	Increase income from Investment



FXB INDIA SURAKSHA
(A Company incorporated under section 8 of the Companies Act, 2013)
Company limited by Guarantee
CIN: U05100DL2007NPL162563

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024
Consolidated

(Amount in Thousands Rs.)

Particulars	Notes	For the year Ended 31st March 2024	For the year Ended 31st March 2023
OPENING BALANCE			
Cash & Bank Balance		5,209.00	4,411.96
Fixed Deposits with Bank - Current		655.02	619.91
Fixed Deposits with Bank - Non Current		235.75	222.83
		6,099.77	5,254.70
Receipt During the year			
Receipts from the donor agencies	1	80,307.04	1,02,856.49
Interest Income		274.66	301.16
Interest Income from FDR		59.25	48.03
Other Donations		2,540.75	969.02
Miscellaneous Income		0.00	192.92
		83,181.70	1,04,367.62
PAYMENTS			
Direct Program Expenses	2	61,675.36	38,829.97
General and Administrative Expenses to Support Programs	3	10,718.92	8,755.34
		72,394.28	47,585.31
LOANS AND ADVANCES			
Deposits & Advances	4	7,287.79	54,714.21
Fixed Assets payments	5	462.77	1,223.04
		7,750.56	55,937.25
Total Payments		80,144.85	1,03,522.56
CLOSING BALANCE			
Cash & Bank Balance		8,191.06	5,209.00
Fixed Deposits with Bank - Non Current		250.58	235.75
Fixed Deposits with Bank - Current		694.99	655.02
		9,136.62	6,099.77

Note:

As per our report of even date attached

In terms of our annexed Certificate in Form FC-3 under rule 4(A) of the Foreign Contribution (Regulations) Rules, 1976

For T R CHADHA & Co LLP
CHARTERED ACCOUNTANTS
(Firm regd No: 006711N/N500028)

(Surender Kumar)
PARTNER
M. No. 082982

UDIN: 24082982BKCEOK1200
Place: Noida, Uttar Pradesh
Date: 07.09.2024



For and on behalf of FXB India Suraksha

Satya Prakash Suresh Chander
Chief Executive Officer Head - Finance and Administration
FXB India Suraksha FXB India Suraksha

Supritta Koley
(Director)
DIN : 00001772

Salil Kumar
(Director)
DIN : 02199222

EXB INDIA SURAKSHA

NOTES FORMING PART OF THE FINANCIAL STATEMENT RECEIPT AND PAYMENT FOR THE YEAR ENDED 31ST MARCH 2024
Consolidated

(Amount in Thousands Rs.)

For the year Ended 31st March 2024 For the year Ended 31st March 2023

1. Receipts

Grants from FXB USA	-	-
Grants from FXB France	-	-
Grants from AIDS ARK Foundation	-	6,964.63
Grants from ECPAT Luxembourg	-	549.10
Grants from British High Commission	-	6,737.86
Grants from FXB Geneva	-	-
Grants from Asia Foudnation	-	6,284.15
Grants from US Department of State	-	1,974.49

Childline India Foundation	2,050.29	2,227.73
Whirlpool PVT.LTD	-	250.42
HDFC Bank LTD	34,234.74	35,394.87
Dharampal Satyapal Limited	951.74	4,190.76
ITC Limited	31,056.61	29,301.87
CII Foundation	-	57.69
AKZO Nobel India Limited	4,087.46	6,426.61
Altimetrik India Pvt.Ltd	-	217.00
Maritime Ventures Pvt (Vedanta)	1,280.26	1,718.36
Praise Foundation	-	78.00
Mobile Creche	-	482.94
Ram Manohar Lohiya National Law University (RMNLU)	278.00	-
Catalyst Management Services Pvt.Ltd	1,469.00	-
Swasti	1,528.85	-
Nasscom Foundation	1,104.00	-
Securitrans India Private Limited	473.59	-
Ernst & Young Foundation	1,792.50	-
	80,307.04	1,02,856.49

Other Income

OTHER DONATIONS	2,540.75	969.02
Interest on Fixed Deposit	59.25	48.03
Bank Interest	274.66	301.16
Miscellaneous Income	0.00	192.92

2. DIRECT PROGRAM EXPENSES

COMMUNICATION EXPENSES	166.01	133.67
CONSULTANCY EXPENSES	781.65	359.85
ESTABLISHMENT EXPENSES	3,015.96	1,088.63
INFORMATION DISSEMINATION	122.63	102.46
PERSONNAL EXPENSES	11,501.47	17,854.93
PROGRAM ACTIVITY EXPENSES	41,766.84	15,828.90
TRAVEL EXPENSES	3,331.64	2,467.06
WORKSHOPS & SEMINARS	989.16	994.47
	61,675.36	38,829.97

3. GENERAL AND ADMINISTRATIVE EXPENSES TO SUPPORT PROGRAMSDIRECT EXPENSES

COMMUNICATION EXPENSES (ADMIN)	184.63	25.41
CONSULTANCY EXPENSES (ADMIN)	110.00	657.03
ESTABLISHMENT EXPENSES (ADMIN)	1,354.67	29.09
PERSONNEL EXPENSES (ADMIN)	9,069.62	8,043.80
	10,718.92	8,755.33

4. Loans And Advances

ADVANCE	174.52	23,421.72
PAYABLES	7,113.27	31,292.50
	7,287.79	54,714.21

5. Purchase Of Fixed Assets

OFFICE EQUIPMENT	83.22	623.35
FURNITURE & FIXTURES	-	173.01
COMPUTER	379.55	426.67
	462.77	1,223.04



FXB INDIA SURAKSHA
Consolidated

(Amount in Thousand Rs.)

Annexure to Statement of Restricted Grants Account for the period ended 31st March, 2024

Sl.No.	Partner Name	Project Name	Opening Balance as on 01.04.2023	Grant received	Disallow Exp.	Bank Interest	Total Fund	Less Utilised upto 31.03.2024	Closing Balance as on 31.03.2024	Total
FORA										
1	AIDS ARK Foundation	Care & Support (Andhra)	17.97	-	-	37.97	35.93	-	17.97	17.97
2	FXB France	Day Care Center (Jalpur)	933.55	-	-	933.55	1,867.12	-	933.55	933.55
3	ICPAT	Muti (Mauritius)	897.59	-	-	897.59	1,614.99	-	897.59	897.59
4	US Department of State	Research (Delhi)	(2,342.50)	-	-	(2,342.50)	14,485.00	-	(2,342.50)	(2,342.50)
5	FXB USA	Covid-19 Relief	538.34	-	-	538.34	1,016.48	-	538.34	538.34
6	FXB International	Plating community initiatives to prevent and respond to child sexual abuse and trafficking	1,541.31	-	-	1,541.31	3,082.62	-	1,541.31	1,541.31
7	FXB International	Book Purchase (India)	850.45	-	-	850.45	1,700.92	-	850.45	850.45
Sub Total			2,436.63	-	-	2,436.63	4,675.37	-	2,436.63	2,436.63
Payments										
Sl.No.	Partner Name	Project Name	Opening Balance as on 01.04.2023	Grant received	Disallow Exp.	Bank Interest	Total Fund	Less Utilised upto 31.03.2024	Closing Balance as on 31.03.2024	Total
NON-FORA										
1	Childline India Foundation	CHM (Hindi)	(1,436.20)	1,436.22	-	0.31	(0.00)	518.33	(518.33)	-
2	Childline India Foundation	Childline (Hindi)	70.00	-	-	-	70.00	-	70.00	70.00
3	Dharmapal Satyapal United	Saavira (Hindi)	64.50	951.31	-	-	1,015.81	1,015.81	-	1,015.81
4	HDRC Bank LTD	HRDP - (R-8th)	(58.10)	7,491.51	-	-	7,433.41	7,433.41	(2.34)	7,431.07
5	HDRC Bank LTD	HRDP - (R-8th)	(58.10)	20,212.00	-	-	20,153.90	20,153.90	(0.63)	20,153.27
6	HDRC Bank LTD	General Fund Development Project - Assam	(49.38)	16,330.58	-	-	16,281.20	16,192.83	(11.43)	16,170.77
7	Martime Ventures Pvt (Federal) / SESA	Research Study (Muz)	(170.54)	1,280.25	16.28	-	1,125.99	1,208.15	(26.19)	1,181.96
8	Childline India Foundation	Childline (Hindi)	(814.29)	612.79	-	1.59	(0.00)	468.10	(468.10)	-
9	ITC Limited	Avam	(2,046.00)	31,016.60	-	83.38	34,053.98	26,721.12	(347.58)	34,016.40
10	Adarsh India Pvt Ltd	Care and Support (Jalpur)	330.00	-	-	-	330.00	330.00	-	330.00
11	Sam Manohar Lakshya National Law University (BMANLU)	Research Study (Delhi)	(283.20)	278.00	5.36	-	0.00	-	-	-
12	Catalyst Management Services Pvt. Ltd.	Domestic (Assam)	-	1,460.00	-	-	1,460.00	1,460.00	-	1,460.00
13	Swati	Domestic (Assam)	-	1,531.85	-	-	1,531.85	1,531.85	-	1,531.85
14	Nasscom Foundation	Empowering women artisans through technology - Tamil Nadu	-	1,304.00	-	-	1,304.00	1,304.00	-	1,304.00
15	Securiform India Pvt. Ltd.	Domestic (Assam)	-	473.59	-	-	473.59	473.59	-	473.59
16	Ernst & Young Foundation	School Improvement Program (Hindi)	-	1,790.50	-	-	1,790.50	33.72	1,756.78	1,756.78
17	AKSO India Pvt Limited	Teachernet Project (Assam)	-	1,471.36	-	-	1,471.36	1,471.36	-	1,471.36
18	AKSO India Pvt Limited	Teachernet Project (Tamil Nadu)	-	2,416.10	-	-	2,416.10	2,416.10	-	2,416.10
Sub Total			(9,630.80)	80,304.75	83.54	89.48	70,846.47	20,587.48	488.95	70,846.47
Total			(7,194.17)	80,304.75	83.54	2,525.51	75,715.73	20,587.48	2,096.62	73,262.15
Summary of Restricted Grants										
Summary of Restricted Grants			Opening Balance		Closing Balance					
Unutilised Grant/Fund Balance			4,943.64		5,637.52					
Less Grant Receivable			(12,137.79)		(2,681.78)					
Net Unutilised Grant/Fund Balance			(7,194.15)		(2,096.62)					



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India Suraksha
FXB
भारत सुरक्षा

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