INDEPENDENT AUDITOR'S REPORT

To the Members of

Shining Stars Centres for Youth Development

Opinion

We have audited the accompanying financial statements of **Shining Stars Centres for Youth Development** ("the Society"), which comprise the Balance Sheet as at **31 March 2026**, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view, in conformity with the accounting principles generally accepted in India, of the financial position of the Society as at 31 March 2026 and of its financial performance and its receipts and payments for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") issued by the Institute of Chartered Accountants of India ("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 Society in accordance with the Code of Ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Managing Committee of the Society is responsible for the preparation of these financial statements that give a true and fair view in accordance with the accounting principles generally accepted in India and the applicable requirements of the Telangana Societies Registration Act, 2001, the bye-laws of the Society and other applicable laws and regulations. This responsibility includes the maintenance of adequate accounting records for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Society'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 independent 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 the Standards on Auditing 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 decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional scepticism 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 Society'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 relating to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 report. However, future events or conditions may cause the Society 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.

Report on Other Legal and Regulatory Requirements

Based on our examination of the books and records of the Society and according to the information and explanations given to us, we further report that:

(a) We have 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 have been maintained by the Society, so far as appears from our examination of those books.

(c) The Balance Sheet, the Income and Expenditure Account and the Receipts and Payments Account dealt with by this report are in agreement with the books of account.

(d) Nothing material came to our notice to indicate that the funds or property of the Society were applied for purposes other than the objects of the Society, subject to the disclosures made in the financial statements, if any.

(e) The investments and deposits of the Society, to the extent required to comply with the conditions applicable to its registration under section 12A/12AB of the Income-tax Act, 1961, are held in the forms and modes specified under section 11(5) of that Act, subject to the disclosures made in the financial statements, if any.

(f) The audit report or certificate prescribed under the Income-tax Act, 1961 in Form No. 10B or Form No. 10BB, as applicable, is a separate statutory report and does not form part of this independent auditor's report.

For Ponneri and Associates
Chartered Accountants
FRN: 016589S

Krupa Ponneri
Chartered Accountant
M. No. 145704

UDIN:

Place: Hyderabad
Date: /07/2026

NAME	SHINING STARS CENTRE FOR YOUTH DEVELOPMENT
PAN	AAETS1675B
ADDRESS	PLOT NO 59/60A, V S T COLONY, NACHARAM, HYDERABAD, TELANGANA,
STATUS	TRUST
FINANCIAL YEAR	2025-2026
ASSESSMENT YEAR	2026-2027
DATE OF INCORPORATION	19TH AUGUST 2003

COMPUTATION OF TOTAL INCOME		**AMOUNT IN RS.**
OTHER SOURCES INCOME		
VOLUNTARY CONTRIBUTION OTHER THANCORPUS		6,720,290
INTEREST ON FD AND INCOME TAX REFUND		-
INCOME BEFORE APPLICATION OF INCOME		**6,720,290**
LESS: APPLICATION OF INCOME		
AMOUNT APPLIED TO CHARITABLE PURPOSES		
- REVENUE ACCOUNT FROM INCOME OF CURRENT YEAR (EXCLUDING THE DEP)	6,266,424	
- CAPITAL ACCOUNT FROM INCOME OF CURRENT YEAR	60,100	
LESS : REVENUE ACCOUNT FROM AMOUNT SET APART IN PREVIOUS YEAR	-	6,326,524
SURPLUS / (DEFICIT)		393,766
LESS: AMOUNT SETAPART U/S.11(2)(B) FOR CHARITABLE PURPOSE RESOLUTION DT		-
AMOUNT APPLIED TO CHARITABLE PURPOSES		
CAPITAL ACCOUNT (EXCLUDING APPLICATION FROM BORROWED FUNDS)		-
LESS:AMOUNT ACCUMULATED/SET APART OF CHARITABLE PURPOSE IN INDIA TO THE EXTENT DOES NOT EXCEED 15% OF TOTAL INCOME RS. 6,720,290 BEING LIMITED TO	1,008,043	393,766
TOTAL OF APPLICATION SIDE		6,720,290
NET TAXABLE INCOME		Nil

For Shining Stars Centres for youth Development

Daniel Rajkumar Thambu
Chairman / President

Ponaganti Prem Das
Chief Functionary

Janthika Ebenezer
Treasurer

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

Society Reg. No. 1894 of 2003

Plot No 59/60A, V S T Colony, Nacharam, Hyderabad, Telangana, 500076

BALANCE SHEET AS AT 31ST MARCH, 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	**SOURCES OF FUNDS**			
1	**NPO Funds**	3		
(a)	Unrestricted Funds		931,452	551,772
(b)	Restricted Funds		-	-
			931,452	551,772
2	**Non-current liabilities**		-	-
3	**Current liabilities**		-	-
	Total		**931,452**	**551,772**
II	**APPLICATION OF FUNDS**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	4	280,592	294,678
(b)	Non-current investments	5	-	-
(c)	Long Term Loans and Advances	6	-	-
(d)	Other non-current assets	7	-	-
			280,592	294,678
2	**Current assets**			
(a)	Current investments	5	-	-
(b)	Inventories			
(c)	Receivables		-	-
(d)	Cash and bank balances	8	650,860	257,094
(e)	Short Term Loans and Advances	6	-	-
(f)	Other current assets	9	-	-
			650,860	257,094
	Total		**931,452**	**551,772**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For Ponneri and Associates
Chartered Accountants
FRN: 016589S

Krupa Ponneri
M.No. 145704

UDIN:

Place: Hyderabad
Date:

For Shining Stars Centres for youth Development

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Chairman / President

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Date:

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Treasurer

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SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

Society Reg. No. 1894 of 2003

Plot No 59/60A, V S T Colony, Nacharam, Hyderabad, Telangana, 500076

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH, 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	**Income:**			
a	Donations & Contributions	10	6,720,290	5,773,899
II	Other income	11	-	-
III	**Total Income (I+II)**		**6,720,290**	**5,773,899**
IV	**Expenses:**			
(a)	Children Development (CD) Project	12	4,226,138	3,342,732
(b)	The Project of Nacharam	13	381,103	552,235
(c)	Other Projects	14	123,572	193,500
(d)	Administrative Expenses	15	1,535,611	1,601,214
(e)	Finance costs		-	-
(f)	Depreciation and amortization expense	16	74,186	97,240
	Total expenses		**6,340,610**	**5,786,921**
V	**Excess of expenses over income**		**379,680**	**-13,022**
	The accompanying notes are an integral part of the financial statements			

For Ponneri and Associates
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SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

Society Reg. No. 1894 of 2003

Plot No 59/60A, V S T Colony, Nacharam, Hyderabad, Telangana, 500076

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

(Amount in Rs.)

	Particulars		Note	31 March 2026	31 March 2025
To	Opening Balance		8	257,094	295,376
I	**RECIEPTS**			257,094	295,376
To	Receipts from Training			-	-
To	Donations & Contributions		10	6,720,290	5,773,899
To	Other income		11	-	-
To	Corpus fund received		3	-	-
To	IT refund received			-	-
				6,720,290	5,773,899
		Total		**6,977,383**	**6,069,275**
II	**PAYMENTS**				
By	Children Development (CD) Project		12	4,226,138	3,342,732
By	The Project of Nacharam		13	381,103	552,235
By	Other Projects		14	123,572	193,500
By	Administrative Expenses		15	1,535,611	1,601,214
By	Capital Expenditure		4	60,100	122,500
				6,326,524	5,812,181
By	Closing Balance		8	650,860	257,094
				650,860	257,094
		Total		**6,977,384**	**6,069,275**

For Ponneri and Associates
Chartered Accountants
FRN: 016589S

Krupa Ponneri
M.No. 145704

UDIN:

Place: Hyderabad
Date:

For Shining Stars Centres for youth Development

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Date:

Janthika Ebenezer
Treasurer

Place: Hyderabad
Date:

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

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

Note - 1 Brief abount the entity

The organization is a registered Society formed with objective to build children in all areas of their lives and give them the value they deserve. The vision of the organization is, "No child left behind from being happy, valued and whole, so that they can learn, grow and become the leaders of tomorrow." The primary work is the running holistic developmental centers, training and setting up centers with partners.

Note - 2 Significant Accounting Policies

1. Basis of Accounting

The financial statements are prepared under the historical cost convention on the accrual basis of accounting in accordance with generally accepted accounting principles in India and the applicable provisions of the Societies Registration Act, 1860 (or relevant State Act) and Income Tax Act, 1961.

2. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of income, expenditure, assets, and liabilities. Actual results could differ from these estimates. Any revisions to accounting estimates are recognized prospectively.

3. Revenue Recognition

Donations and grants (general and specific purpose) are recognized on receipt basis unless there is reasonable assurance of collection.

- Interest income is recognized on an accrual basis.
- Membership fees and subscription income, if any, are recognized over the period to which they relate.
- Income from training programs, workshops, or consultancy services is recognized on receipt basis.

4. Grant Accounting

Grants received, if any for specific projects are treated as liabilities until utilized for the intended purpose.
Any unutilized portion of restricted grants at year-end is carried forward under liabilities.
Grants for acquisition of fixed assets are either shown as a capital fund or deducted from the cost of the respective asset.

5. Fixed Assets

Fixed assets are stated at historical cost less accumulated depreciation. Cost includes purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use.

6. Depreciation

Depreciation on fixed assets is provided on the Written Down Value (WDV) as per the rates prescribed under the Income Tax Act, 1961 or as per internal policy, consistently applied.

7. Investments

Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is considered other than temporary.

8. Employee Benefits

Short-term employee benefits are recognized as an expense as per services rendered.
Provident Fund and other retirement benefits, where applicable, are accounted for on an accrual basis in accordance with applicable laws.

9. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, balances with banks, and short-term deposits with original maturity of three months or less.

10. Foreign Currency Transactions

Foreign currency transactions, if any, are recorded at exchange rates prevailing on the date of transaction. Gains or losses arising on settlement are recognized in the Income and Expenditure Account.

11. Provisions and Contingencies

Provisions are recognized when the NGO has a present obligation as a result of a past event, and it is probable that an outflow of resources will be required to settle the obligation. Contingent liabilities are disclosed unless the possibility of outflow of resources is remote.

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

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

3	NPO Funds				(Amount in Rs.)
Sr. No.	Particulars	As at 1st April 2025	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2026
(A)	**Unrestricted Funds**				
1	Corpus Funds	10,000	-	-	10,000
2	General Funds	-			921,452
	1. Accumulation or Set Apart U/s. 11(1)(a) - Accumulation less than 15%	541,772		379,680	-
	2. Accumulation or Set Apart U/s. 11(1) Explanation 1(2) - Form 9A	-	-	-	
	3. Accumulation or Set Apart U/s. 11(2) - Form 10	-	-	-	
3	Designated Funds	-	-	-	-
	Total (A)	**551,772**	**-**	**379,680**	**931,452**
(B)	**Restricted Funds**	-	-	-	-
	Total (B)	-	-	-	-
	Total (A + B)	**551,772**	**-**	**379,680**	**931,452**
	Previous Year (PY)	**564,794**	**-**	**(13,022)**	**551,772**

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

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

4 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS					
	Buildings	Plant and Equipment	Electrical Equipment	Furniture & Fixtures	Computer	Total
Rate of depreciation	10%	15%	15%	10%	40%	
Gross Block						
At 1 April 2025	45,916	31,943	121,895	53,479	184,000	437,233
Additions	-	44,900	-	15,200	-	60,100
Deductions/Adjustments	-	-	-	-	-	-
At 1 April 2024	45,916	31,943	121,895	53,479	61,500	314,733
Additions	-	-	-	-	122,500	122,500
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2026	**45,916**	**76,843**	**121,895**	**68,679**	**184,000**	**497,333**
At 31 March 2025	45,916	31,943	121,895	53,479	184,000	437,233
Depreciation/Adjustments						
At 1 April 2025	8,724	8,864	33,826	10,161	80,980	142,555
Additions	3,719	10,197	13,210	5,852	41,208	74,186
Deductions/Adjustments	-	-	-	-	-	-
At 1 April 2024	4,132	4,073	15,542	4,813	19,680	48,240
Additions	-	-	-	-	49,000	49,000
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2026	**12,443**	**19,061**	**47,036**	**16,013**	**122,188**	**216,741**
At 31 March 2025	8,724	8,864	33,826	10,161	80,980	142,555
Net Block						
At 31 March 2026	**33,473**	**57,782**	**74,859**	**52,666**	**61,812**	**280,592**
At 31 March 2025	37,192	23,079	88,069	43,318	103,020	294,678

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

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

(Amount in Rs.)

5	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2026			As at 31 March 2026	
		Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value

		Long Term		Short Term	
6	Loans and advances	31 March 2026	31 March 2026	31 March 2026	31 March 2026
A	(Secured)				
B	(Unsecured)				
	Total (A + B)	-	-	-	-

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

8	Cash and Bank Balances		31-March-2026	31-March-2026
A	**Cash and cash equivalents**			
(a)	In current accounts			
	SBI Bank - FCRA A/c No. 5776		30,954	22,019
	SBI Bank - Utilization A/c No. 4699		284,611	38,202
	SBI Bank - Local A/c No. 2464		326,682	181,320
	Cash in Hand		8,613	15,553
(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		-	-
	Total	(I)	650,860	257,094
B	**Other bank balances**			
(a)	Bank Deposits with HDFC Bank		-	-
(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)	Others (specify nature)		-	-
	Total other bank balances	(II)	-	-
	Total Cash and bank balances	(I+II)	650,860	257,094

9	Other current assets	31-March-2026	31-March-2026
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
	Total	-	-

SHINING STARS CENTRES FOR YOUTH DEVELOPMENT

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

(Amount in Rs.)

		31 March 2026	31 March 2025
10	**Donations & Contributions**		
(a)	Foreign Contributions received - Revenue	4,888,650	4,405,363
(b)	Local Donations	1,831,640	1,368,536
	Total	**6,720,290**	**5,773,899**
11	**Other income**	-	-
(a)	Interest on FD & IT refund	-	-
	Total	-	-
12	**Children Development (CD) Project**	-	-
(a)	After School Tutorial Centers	1,433,913	967,858
(b)	Importance of Children Development	65,608	116,617
(c)	Training Programme in TS & OR	427,105	266,882
(d)	Annual Children Camp	379,737	367,378
(e)	Special TTP	-	18,270
(f)	Summer Camps	50,500	62,950
(g)	Project staff salaries	1,869,275	1,542,777
	Total	**4,226,138**	**3,342,732**
13	**The Project of Nacharam**	-	-
(a)	Gifts and Honorariums	256,063	283,405
(b)	Repairs and Maintenance	26,338	26,296
(c)	Printing and Stationery	36,348	53,936
(d)	Travel and Conveyance	12,361	32,371
(e)	Food and Refreshments	49,993	156,227
(f)	Project staff salaries	-	-
	Total	**381,103**	**552,235**
14	**Other Projects**	-	-
(a)	Alumni Development	-	-
(b)	Educational Sponsorship (Educating & Empowering the Needy Children)	38,000	72,000
(c)	Staff Development and Training	27,440	-
(d)	Fundraising Activity	58,132	60,000
(e)	Staff Development & Training	-	61,500
	Total	**123,572**	**193,500**
15	**Administrative Expenses**	-	-
(a)	Bank Charges	21,544	12,908
(b)	Office Expenses	127,699	294,693
(c)	Internet & Computer Maintenance	99,251	75,537
(d)	Professional Fees	116,580	89,800
(e)	Rent	78,000	72,000
(f)	Rates & Taxes	-	-
(g)	Printing and Stationery	29,400	27,806
(h)	Postage	5,911	1,656
(i)	Repairs & Maintanance	51,512	23,719
(j)	Travel And Conveyance	10,600	15,031
(k)	Salaries	976,090	922,857
(l)	AGM & EC Meeting Expenses	19,024	65,207
	Total	**1,535,611**	**1,601,214**
16	**Depreciation and amortization expense**	-	-
(a)	on tangible assets (Refer note 9)	74,186	97,240
(b)	on intangible assets (Refer note 9)	-	-
	Total	**74,186**	**97,240**