

INDEPENDENT AUDITOR'S REPORT

To the Members of

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI),
At-Hassanpur, Po- Bidyadharapur, Basta, Dist.- Balasore, ODISHA, Pin-756029.

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)**, which comprise the Balance Sheet as at **31st March 2025**, the Income and Expenditure Account, the Receipts and Payments Account, and the notes to the accounts, including a summary of significant accounting policies for the year ended.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Association as at **31st March 2025**, and its financial performance for the year then ended, in accordance with generally accepted accounting principles in India.

Management's Responsibility for the Financial Statements

The NGO's management are responsible for the preparation and fair presentation of these financial statements in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India and other applicable pronouncements. This responsibility includes maintenance of adequate accounting records, safeguarding of assets, preventing and detecting frauds and irregularities, and designing, implementing, and maintaining adequate internal financial controls for ensuring accuracy and completeness of accounting records.

Auditor's Responsibilities

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the NGO's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required and give a true and fair view in conformity with accounting principles generally accepted in India:



40, Vestibule Street, 3rd Floor, Kolkata- 700 013

M: 9883222069/8249173649

Email: nirmalpatra81@gmail.com, nirmalpatra81@yahoo.co.in

- In the case of the Balance Sheet, of the state of affairs of the NGO as at 31st March 2025;
- In the case of the Income and Expenditure Account, of the surplus for the year ended on that date; and
- In the case of the Receipts and Payments Account, of the receipts and payments for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We report that:

- The NGO has maintained proper books of account as required by applicable laws, rules and regulations.
- The Balance Sheet, Income and Expenditure Account, and Receipts and Payments Account are in agreement with the books of account.
- The financial statements comply with the applicable Accounting Standards issued by ICAI.

2. In our opinion, proper accounting records have been kept so far as it appears from our examination of those records.

3. We further report that:

- The NGO has complied with the provisions of the Income-tax Act, 1961, including Section 12A, Section 80G, and other applicable provisions.
- Where applicable, the NGO has complied with the provisions of the Foreign Contribution (Regulation) Act, 2010, with respect to foreign contributions.
- The NGO has complied with state-specific requirements under the Societies Registration Act, 1860.

For N P S M & Associates
Chartered Accountants
FRN:333102E



CA Nirmal Patra
Partner

M No-306295

Date: 30.08.2025

Udin: 25306295BMIENT9022



THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)
At-H anpur, Po- Bidyadharapur, Basta, Dist.- Balasore, ODISH, n-756029

BALANCE SHEET AS AT 31ST MARCH 2025

As at 31.03.2024 Rs	LIABILITIES ACCUMULATED FUND	As at 31.03.2025		As at 31.03.2024		ASSETS		As at 31.03.2025	
		Rs	Rs	Rs	Rs	FIXED ASSETS FURNITURE & FIXTURE	Rs	Rs	Rs
19,25,476	Balance as on 01/04/2023	27,16,442		32,166		Balance as per last Account	32,166		
-	Less:- Excess of Expenditure over Income transferred from Income and Expenditure Account & Orther Adjustment	-				Add: Addition During the Year	39,800		
19,25,476		27,16,442				Less: Depreciation during the year @10%	5,207		66,760
7,90,966	Add:- Excess of Income over Expenditure transferred from Income and Expenditure Account	23,22,493	50,38,935	20,164		MOTOR CYCLE			
27,16,442						Balance as per last Account	20,164		
						Add: Addition During the Year	-		
						Less: Depreciation during the year @15%	3,025		17,140
				2,269		ELECTRIC INSTALLATION			
						Balance as per last Account	2,269		
						Add: Addition During the Year	-		
						Less: Depreciation during the year @15%	340		1,928
				4,644		COMPUTER			
						Balance as per last Account	4,644		
						Add: Addition During the Year	-		
						Less: Depreciation during the year @40%	1,857		2,786
				1,555		PRINTER			
						Balance as per last Account	1,555		
						Add: Addition During the Year	21,400		
						Less: Depreciation during the year @40%	4,902		18,053
				62,679		ACTIVA 6G			
						Balance as per last Account	62,679		
						Add: Addition During the Year	-		
						Less: Depreciation during the year @15%	9,402		53,277
						LAPTOP			
				96,774		Balance as per last Account	96,774		
						Add: Addition During the Year	1,00,700		
						Less: Depreciation during the year @40%	58,850		1,38,625
						T.V.			
				36,041.10		Balance as per last Account	36,041		
						Add: Addition During the Year	1,44,000		
						Less: Depreciation during the year @10%	10,804		1,69,237
						PROJECTOR			
				9,350		Balance as per last Account	9,350		
						Add: Addition During the Year	-		
						Less: Depreciation during the year @15%	1,403		7,948
						TATA NEXTION (DURK)			
				9,59,724.21		Balance as per last Account	9,59,724		
						Add: Addition During the Year	-		
						Less: Depreciation during the year @15%	1,43,959		8,15,766



Saheli
President
SAHELI Hassanpur
Basta, Balasore-756029

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At-H anpur, Po- Bidyadharapur, Basta, Dist.- Balasore, ODISHA n-756029

BALANCE SHEET AS AT 31ST MARCH 2025

As at 31.03.2024 Rs	As at 31.03.2025		As at 31.03.2024		As at 31.03.2025	
	Rs		Rs		Rs	
LIABILITIES			ASSETS			
11,500 Professional Fees 15,125 Sundry Creditors	11,500 1,34,075	1,45,575	826	OTHER ASSETS	826	826
			-	INVESTMENTS		
			-	Fixed Deposit With Canara Bank		15,07,738
			7,652	LOAN & ADVANCES		
				Advance to Pragyparamita Pradhan		125
				CASH AND BANK BALANCES		852
				Cash in Hand (as certified by the Management)		
			14,79,570	Balance in Savings Account	5,86,327	
			1,289	With the Canara Bank (A/C No. 1817101012304)	3,999	
			1,700	With the Bank Of India(A/C No. 5489102100000001)	3,35,774	
			3,324	With Canara Bank (A/C No.1817101010460)	6,032	
			-	With State Bank Of India A/C No-40081615922	6,61,762	
			23,339	With Canara Bank A/C No 120031234139	7,89,556	
				With Canara Bank (A/C No.1817101011559)		23,83,450
27,43,067		51,84,510	27,43,067			51,84,510

As Per Our Report On Even Date
FOR N P S M & ASSOCIATES
Chartered Accountants
F.R.N. 333102E

N.P.S.M.
(NIRMAL PATRA)
Partner
M.No-306295
Place: Kolkata
Date: 30/08/2025
UDIN:25306295BBIENT9022



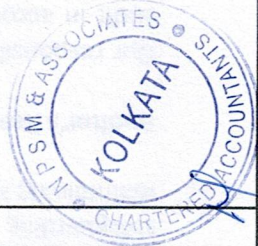
Dalia
President
SAHELI Hassanpur
Basta, Balasore-756029

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)

At-Hassanp, 20- Bidyadharapur, Basta, Dist.- Balasore, ODIS ,Pin-756029

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	EXPENDITURE	Year Ended		INCOME	Year Ended	
		31/03/2025	31/03/2024		31/03/2025	31/03/2024
		Rs	Rs		Rs	Rs
To	Personnel Cost	2,84,250	1,37,085	By	Contributions Received from MISEREOR Germany	37,15,553
To	Charity Activities	14,550	15230	By	Donation Received (Local)	4,86,000
To	Cutivation Cost	17,000	17,930	By	Membership Fees	876
To	Project Activities			By	Bank Interests	
	Awareness Building		6,76,614		Interest on (FC)	19,979
	Sensitisation and Mediation Programme	1,19,594	3,17,120		Interest on (Local)	5,162
	Mid-media Activities	60,000	-	By	Interest On Fixed Deposit	6,769
	Salary to Project Coordinator & Programme Management,Driver etc					
	Community Mobilisation	10,85,880	10,09,230	By	Misc. Income	59,400
	Community Mobilisation Programme	7,05,600	3,79,320	By	Grant from Manos Unidas	17,11,349
	Handholding support to villagers	11,440	51,315	By	Grant From Azmi Premiji Foundation	-
	Social media Telecasting and Other IT	89,000	1,24,500	By	Grant From Dhvani Foundation	-
	Reporting	99,000	46,050			
	Sharing of the ideas for constitute CPC in 2CD Block	6,500	12,000			
	Take Lead role in Other CD Blocks to the creat CPC	-	4,250			
	Lawyer Fees for legal awareness	49,632	1,10,740			
	Formation of collectives	70,000	2,50,000			
	Legal Education with state Legal Service authority	32,000	2,76,987			
	Providing Technical Assistant to Advocacy Process	17,060	1,55,024			
	Set Up Learning Site in Office & Village	1,07,689	21,020			
	Skill Instructor	10,000	1,07,285			
	Tailoring & Garments Making Centere	60,000	1,32,000			
	Base line survey	7,750	47,231			
	Organising Exposursre visit	59,025	25,000			
	Undertaking activities for collectives	93,292	21,550			
	Starting Youtube	70,000	2,06,065			
	Project Lauching Event	-	10,000			
	Setting up Adolescent Groups	13,650	-			
	Community Volunteers Training	2,720	-			
	Creating VLCPCs	15,500	-			
	Discussion with teachers	62,660	-			
	Gathering & Classifying cases	15,500	-			
	Legal Awareness Training	15,000	-			
	Negotiation with all agents in cases	75,800	-			
	Orientation CBOs	17,395	-			
	Orientation to Rural Committees Member and Leaders	88,140	-			
		31,050	-			



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At-Hassanpur, 20- Bidyadharapur, Basta, Dist.- Balasore, ODIS. Pin-756029

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Year Ended 31/03/2025 Rs	Year Ended 31/03/2024 Rs	INCOME	Year Ended 31/03/2025 Rs	Year Ended 31/03/2024 Rs
EXPENDITURE					
School Seminar	2,43,100	-			
Training to Project Staff	1,53,915	-			
Village Level Seminar	48,520	-			
Consultancy Fees for programmes	25,000	-			
Evaluation	6,20,630	-			
Travel & Conveyance	66,725	-			
Project Administration					
Audit Fees	37,170	74,340			
Communication	34,258	34,317			
Mobility	29,813	86,513			
Water & Electricity Charges	9,363	13,954			
House Maintenance	19,800	26,240			
Rent	1,20,000	40,000			
Project Administration	-	1,800			
Building Maintenance	-	5,06,200			
Office maintenance	29,053				
Overhead	-	226			
Professional Fees	25,700	37,700			
To Audit Fees	11,500	11,500			
To Bank Charges	8,078	-			
To Depreciation	2,39,748	2,27,786			
Excess of Income Over Expenditure	23,22,493	7,90,966			
transferred to Accumulated Fund					
Total	74,51,543	60,05,088			
			INCOME		
				74,51,543	60,05,088

As Per Our Report On Even Date
FOR N P S M & ASSOCIATES
Chartered Accountants
F.R.N. 333102E

(NIRMAL PATRA)

Partner

M.No-306295

Place: Kolkata

Date: 30/08/2025



UDIN:25306295BMIENT9022

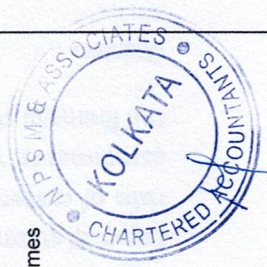
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THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)

At-Hassurur, Po- Bidvadarapur, Basta, Dist.- Balasore, ODISHA Pin-756029

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

		Year Ended	Year Ended	Year Ended		Year Ended	Year Ended
		31.03.2025	31.03.2024		PAYMENTS	31.03.2025	31.03.2024
To	Opening Balances						
	Cash in Hand	7,652	18,154	By	Personnel Cost	2,84,250	1,37,085
	Cash at Bank	-	175	By	Charity Activities	14,550	15,230
	Canara Bank (A/C No.1817101009282)	14,79,570	705	By	Cultivation Cost	17,000	17,930
	Canara Bank (A/C No.1817101012304)	1,289	9,418	By	Project Activities	-	6,76,614
	Bank Of India (A/C No.548910210000001)	1,700	81,787		Awareness Building	1,19,594	3,17,120
	Canara Bank (A/C No.1817101010460)	3,324	2,351		Sensitisation and Mediation Programme	60,000	-
	State Bank Of India (A/C No-40081615922)				Mid-media Activities		
					Salary to Project Coordinator & Programme Management, Driver etc		
To	Canara Bank (A/C No.1817101011559)	23,339	25,399		Community Mobilisation	10,61,180	10,09,230
	Contributions Received from MISEREOR Germany	33,81,362	37,15,552		Community Mobilisation Programme	7,05,600	3,79,320
To	Donation Received (Local)	6,47,450	4,86,000		Handholding support to villagers	11,440	51,315
To	Membership Fees	-	876		Social media Telecasting and Other IT Reporting	89,000	1,24,500
To	Bank Interests-FC	14,263	19,979			99,000	46,050
To	Grant Manos Unidas	15,45,742	17,11,349		Sharing of the ideas for constitute CPC in 2CD Block	6,500	12,000
To	Bank Interests (Local)	638	5,162		Take Lead role in Other CD Blocks to the creat CPC	-	4,250
To	Misc. Income	51,350	59,400		Lawyer Fees for legal awareness	49,632	1,10,740
To	Grant From Azmi Premji Foundation	17,67,000	-		Formation of collectives	70,000	2,50,000
To	Grant From Dhvani Foundation	6,400	-		Legal Education with state Legal Service authority	32,000	2,76,987
To	Professional Tax Collected	-	5,750		Providing Technical Assistant to Advocacy Process	17,060	1,55,024
To	Loans & Advance	-	5,250		Set Up Learning Site in Office & Village	1,07,689	21,020
To	Fixed Deposit Matured	-	5,30,790		Skill Instacture	10,000	1,07,285
To	TDS Collected	82,795	35,450		Tailoring & Garments Making Center	60,000	1,32,000
					Base line survey	7,750	47,231
					Organising Exposure visit	59,025	25,000
					Undertaking activities for collectives	93,292	21,550
					Starting Youtube	70,000	2,06,065
					Project Launching Event	-	10,000
					Setting up Adolescent Groups	13,650	-
					Community Volunteers Training	2,720	-
					Creating VLCPCs	15,500	-
					Discussion with teachers	62,660	-
					Gathering & Classifying cases	15,500	-
					Legal Awareness Training	15,000	-
					Negotiation with all agents in cases	75,800	-
					Orientation CBOs	17,395	-
					Orientation to Rural Committees Member and Leaders	88,140	-
					School Seminar	31,050	-
					Training to Project Staff	2,43,100	-
					Village Level Seminar	1,53,915	-
					Consultancy Fees For Programmes	48,520	-
					Evaluation	25,000	-
					Travel & Conveyance	6,20,630	-
					Project Administration	65,225	-
					Audit Fees	37,170	74,340
					Communication	34,258	34,317
					Mobility	29,813	86,512
					Water & Electricity Charges	9,363	13,954
					House Maintenance	19,800	26,240
					Rent	1,20,000	40,000



Saheli
President

SAHELI Hassanpur
Basta, Balasore-756029

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)
At-Hassanur, Po- Bidvadarapur, Basta, Dist.- Balasore, ODISHA-756029
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	RECEIPTS	Year Ended	Year Ended	PAYMENTS	Year Ended	Year Ended
		31.03.2025	31.03.2024		31.03.2025	31.03.2024
				Project Administration Building Maintenance	-	1,800
				Office Maintenance	29,053	5,06,200
				Overhead	-	226
				Professional Fees	25,700	-
				Outstanding Expenses of 2023-24 Paid	12,750	62,700
				Bank charges	8,078	-
				Fixed Deposit	15,00,000	-
				Fixed Assets Purchase	-	-
				Laptop	1,00,700	97,100
				T.V. (Purchase Value-Rs 1,44,000 and Outstanding- Rs 94,000)	50,000	37,938
				Projector	-	11,000
				Printer	21,400	-
				Furniture & Fixture	39,800	-
				Loans & Advances	125	2,000
				TDS Paid	82,795	42,600
				Professional Tax Paid	6,400	6,200
				Cash in Hand/As certified by the Director of the	852	7,652
				Cash at bank	-	-
				Canara Bank (A/C No.1817101012304)	5,86,327	14,79,570
				Bank Of India (A/C No.5489102100000001)	3,999	1,289
				Canara Bank (A/C No.1817101010460)	3,35,774	1,700
				State Bank Of India (A/C No-40081615922)	6,032	3,324
				With Canara Bank A/C No 120031234139	6,61,762	-
				Canara Bank (A/C No.1817101011559)	7,89,566	23,339
		90,49,874	67,13,547		90,49,874	67,13,547

As Per Our Report On Even Date
FOR N P S M & ASSOCIATES
Chartered Accountants
F.R.N. 333102E

N. Patra.
(NIRMAL PATRA)
Partner
M.No-306295
Udin:25306295BMBIENT9022
Date: 30/08/2025
Place: Balasore



Dalia
President
SAHELI Hassanpur
Basta, Balasore-756029

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)
Association Overview & Significant Accounting Policies
For the Year Ended 31st March 2025

Note
No.

1.1 Association Overview

The Society for Agriculture Health Environment Literacy Innovations (SAHELI) is a not-for-profit civil society organisation working in the districts of Mayurbhanj and Balasore ever since its inception in 2004. It got registered as a charity in 2008 under the provisions of the Societies Registration Act, 1860. SAHELI works with a vision of a society where dignity of women belonging to all sections of population, especially those belonging to vulnerable sections, respected and women gain equal opportunities in all frontiers of life. It strives for empowering all sections of society through appropriate institutions and processes and place such institutions in operational collaborative relations with governments and other stakeholders for integrated development with equal dignity for women as the focal point. It endeavours for ensuring dignity of women and girls belonging to the most marginalized as well as vulnerable sections. Therefore, SAHELI upholds the value of RESPECT (responsiveness, efficiency, sustainability, participation, ethical in operation, confidentiality, and transparency). The objectives of SAHELI, originating from its vision and goal of dignified womanhood are ensure life and good health; promote education, skill building, and knowledge; encourage labour and financial inclusion; enable to participation in decision making; and support to gain freedom from violence.

1.2 Basis of preparation of financial statements:

- a. The financial statements are prepared on historical cost conventions and comply with the mandatory accounting standards issued by The Institute of Chartered Accountants of India.
- b. Accounting policies not specifically referred otherwise be consistent and in consonance with generally accepted accounting

1.3 Fixed Assets:

Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.

1.4 Depreciation and amortisation

Depreciation is provided on a written-down value method at rates specified under the Income Tax Act, 1961, unless otherwise stated.

1.5 Recognition of Income/ Grants:

The grants received from various agencies are accounted only on actual receipt basis. The interests on fixed deposits are considered either on maturity or whenever the banks consider the accrued interest for tax deduction purposes, whichever is earlier. All other income recognised on cash basis.

1.6 Contingent Liabilities:

No contingent liabilities have come to the notice of the management.

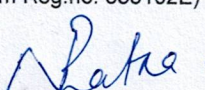
1.7 Confirmation of Balances:

The confirmations of balances have not been obtained in the case of debtors and creditors of the society.

1.8 Previous year's figures

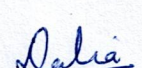
Previous year's figures have been re-grouped wherever necessary

For N P S M & Associates
Chartered Accountants
(Firm Reg.no: 333102E)


Nirmal Patra
Partner
Membership No-306295
Udin:25306295BMIENT9022



Place: Balasore
Date: 30/08/2025


President
SAHELI Hassanpur
Basta, Balasore-756029