N P S M & ASSOCIATES.
Chartered Accountants

INDIA

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, Weston Street,3rd Floor, Kolkata- 700 013
M: 9883222069/8249173649
Email: nirmalpatra81@gmail.com, nirmalpatra81@yahoo.co.in

N P S M & ASSOCIATES
KOLKATA
CHARTERED ACCOUNTANTS

- 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

Patra

CA Nirmal Patra
Partner
M No-306295
Date: 30.08.2025
Udin: 25306295BMIENT9022

N P S M & ASSOCIATES
KOLKATA
CHARTERED ACCOUNTANTS

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)

At-Hassanpur,Po- Bidyadharapur, Basta, Dist.- Balasore, ODISHA,Pin-756029

BALANCE SHEET AS AT 31ST MARCH 2025

As at 31.03.2024		As at 31.03.2025		As at 31.03.2024		As at 31.03.2025	
Rs	**LIABILITIES**	Rs	Rs	Rs	**ASSETS**	Rs	Rs
	ACCUMULATED FUND				**FIXED ASSETS**		
					FURNITURE & FIXTURE		
				32,166	Balance as per last Account	32,166	
19,25,476	Balance as on 01/04/2023	27,16,442			Add: Adition During the Year	39,800	
					Less: Depreciation during the year @10%	5,207	66,760
	Less:- Excess of Expenditure over Income transferred from Income and Expenditure Account & Orther Adjustment	-			**MOTOR CYCLE**		
				20,164	Balance as per last Account	20,164	
-					Add: Adition During the Year	-	
19,25,476		27,16,442			Less: Depreciation during the year @15%	3,025	17,140
	Add:- Excess of Income over Expenditure transferred from Income and Expenditure Account				**ELECTRIC INSTALLATION**		
				2,269	Balance as per last Account	2,269	
7,90,966		23,22,493	50,38,935		Add: Adition During the Year	-	
27,16,442					Less: Depreciation during the year @15%	340	1,928
					COMPUTER		
				4,644	Balance as per last Account	4,644	
					Add: Adition During the Year	-	
					Less: Depreciation during the year @40%	1,857	2,786
					PRINTER		
				1,555	Balance as per last Account	1,555	
					Add: Adition 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: Adition During the Year	-	
					Less: Depreciation during the year @15%	9,402	53,277
					LAPTOP		
				96,774	Balance as per last Account	96,774	
					Add: Adition 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: Adition 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: Adition 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: Adition During the Year	-	
					Less: Depreciation during the year @15%	1,43,959	8,15,766

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)

At-Hassanpur,Po- Bidyadharapur, Basta, Dist.- Balasore, ODISHA,Pin-756029

BALANCE SHEET AS AT 31ST MARCH 2025

As at 31.03.2024	LIABILITIES	As at 31.03.2025	
Rs		Rs	Rs
	CURRENT LIABILITIES		
11,500	Professional Fees	11,500	
15,125	Sundry Creditors	1,34,075	1,45,575
27,43,067			**51,84,510**

As at 31.03.2024	ASSETS	As at 31.03.2025	
Rs		Rs	Rs
826	**OTHER ASSETS**	826	826
-	**INVESTMENTS**		-
	Fixed Deposit With Canara Bank		15,07,738
	LOAN & ADVANCES		
-	Advance to Pragyaparamita Pradhan		125
	CASH AND BANK BALANCES		
7,652	Cash in Hand (as certified by the Management)		852
	Balance in Savings Account		
14,79,570	With theCanara Bank (A/C No.1817101012304)	5,86,327	
1,289	With the Bank Of India(A/C No. 548910210000001)	3,999	
1,700	With Canara Bank (A/C No.1817101010460)	3,35,774	
3,324	With State Bank Of India A/C No-40081615922	6,032	
-	With Canara Bank A/C No 120031234139	6,61,762	
23,339	With Canara Bank (A/C No.1817101011559)	7,89,556	23,83,450
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

Patra

(NIRMAL PATRA)
Partner
M.No-306295
Place: Kolkata
Date: 30/08/2025
UDIN:25306295BMIENT9022

N P S M & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS

Dalia
President
SAHELI Hassanpur
Basta, Balasore-756029

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)
At-Hassanpur,Po- Bidyadharapur, Basta, Dist.- Balasore, ODISHA,Pin-756029
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	EXPENDITURE	Year Ended 31/03/2025	Year Ended 31/03/2024		INCOME	Year Ended 31/03/2025	Year Ended 31/03/2024
		Rs	Rs			Rs	Rs
To	Personnel Cost	2,84,250	1,37,085	By	Contributions Received		
To	Charity Activities	14,550	15230		from MISEREOR Germany	33,81,362	37,15,553
To	Cutivation Cost	17,000	17,930	By	Donation Received (Local)	6,47,450	4,86,000
				By	Membership Fees	-	876
To	Project Activities			By	Bank Interests		
	Awareness Building	-	6,76,614		Interest on (FC)	14,263	19,979
	Sensitisation and Mediation Programme	1,19,594	3,17,120		Interest on (Local)	638	5,162
	Mid-media Activities	60,000	-	By	Interest On Fixed Deposit	7,738	6,769
	Salary to Project Cordinator & Programme Management,Driver etc	10,85,880	10,09,230	By	Misc. Income	51,350	59,400
	Community Mobilaisation	7,05,600	3,79,320	By	Grant from Manos Unidas	15,45,742	17,11,349
	Community Mobilaisation Programme	11,440	51,315	By	Grant From Azmi Premji Foundation	17,67,000	-
	Handholding support to villagers	89,000	1,24,500	By	Grant From Dhwani Foundation	36,000	-
	Social media Telecasting and Other IT	99,000	46,050				
	Reporting	6,500	12,000				
	Sharing of the ideas for constitute CPC in 2CD Block	-	4,250				
	Take Lead role in Other CD Blocks to the creat CPC	49,632	1,10,740				
	Lawyer Fees for legal awareness	70,000	2,50,000				
	Formation of collectives	32,000	2,76,987				
	Legal Education with state Legal Service authority	17,060	1,55,024				
	Providing Technical Assistant to Advocacy Process	1,07,689	21,020				
	Set Up Learning Site in Office & Village	10,000	1,07,285				
	Skill Instructor	60,000	1,32,000				
	Tailioring & Garments Making Centere	7,750	47,231				
	Base line survey	59,025	25,000				
	Organising Exposusre visit	93,292	21,550				
	Undertaking activites for collectives	70,000	2,06,065				
	Starting Youtube	-	10,000				
	Project Lauching Event	13,650	-				
	Setting up Adolescent Groups	2,720	-				
	Community Volunteers Training	15,500	-				
	Creating VLCPCs	62,660	-				
	Discussion with teachers	15,500	-				
	Gathering & Classifying cases	15,000	-				
	Legal Awarenes Training	75,800	-				
	Negociation with all agents in cases	17,395	-				
	Orientation CBOs	88,140	-				
	Orientation to Rural Committees Member and Leaders	31,050	-				

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)
At-Hassanpur,Po- Bidyadharapur, Basta, Dist.- Balasore, ODISHA,Pin-756029
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	EXPENDITURE	Year Ended 31/03/2025	Year Ended 31/03/2024	INCOME	Year Ended 31/03/2025	Year Ended 31/03/2024
		Rs	Rs		Rs	Rs
	School Seminar	2,43,100	-			
	Trainінg to Project Staff	1,53,915	-			
	Village Level Seminar	48,520	-			
	Consultacy Fees for programmes	25,000	-			
	Evaluation	6,20,630	-			
	Travel & Conveyance	66,725	-			
To	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			
To	Excess of Income Over Expenditure transferred to Accumulated Fund	23,22,493	7,90,966		-	
		74,51,543	**60,05,088**		**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

Patra

(NIRMAL PATRA)
Partner
M.No-306295
Place: Kolkata
Date: 30/08/2025

N P S M & ASSOCIATES • KOLKATA • CHARTERED ACCOUNTANTS

UDIN:25306295BMIENT9022

Dalia
President
SAHELI Hassanpur
Basta, Balasore-756029

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

	RECEIPTS	Year Ended 31.03.2025	Year Ended 31.03.2024		PAYMENTS	Year Ended 31.03.2025	Year Ended 31.03.2024
To	Opening Balances			By	Personnel Cost	2,84,250	1,37,085
	Cash in Hand	7,652	18,154	By	Charity Activities	14,550	15230
	Cash at Bank			By	Cutivation Cost	17,000	17,930
	Canara Bank (A/C No.1817101009282)	-	175				
	Canara Bank (A/C No.1817101012304)	14,79,570	705	By	Project Activities		
	Bank Of India (A/C No.548910210000001)	1,289	9,418		Awareness Building	-	6,76,614
	Canara Bank (A/C No.1817101010460)	1,700	81,787		Sensitisation and Mediation Programme	1,19,594	3,17,120
	State Bank Of India (A/C No-40081615922)	3,324	2,351		Mid-media Activities	60,000	-
					Salary to Project Cordinator & Programme		
	Canara Bank (A/C No.1817101011559)	23,339	25,399		Management,Driver etc	10,61,180	10,09,230
To	Contributions Received				Community Mobilaisation	7,05,600	3,79,320
	from MISEREOR Germany	33,81,362	37,15,552		Community Mobilaisation Programme	11,440	51,315
To	Donation Received (Local)	6,47,450	4,86,000		Handholding support to villagers	89,000	1,24,500
To	Membership Fees	-	876		Social media Telecasting and Other IT	99,000	46,050
To	Bank Interests-FC	14,263	19,979		Reporting	6,500	12,000
To	Grant Manos Unidas	15,45,742	17,11,349		Sharing of the ideas for constitute CPC in 2CD Block	-	4,250
To	Bank Interests (Local)	638	5,162		Take Lead role in Other CD Blocks to the creat CPC	49,632	1,10,740
To	Misc. Income	51,350	59,400		Lawyer Fees for legal awareness	70,000	2,50,000
To	Grant From Azmi Premji Foundation	17,67,000	-		Formation of collectives	32,000	2,76,987
To	Grant From Dhwani Foundation	36,000	-		Legal Education with state Legal Service authority	17,060	1,55,024
To	Professional Tax Collected	6,400	5,750		Providing Technical Assistant to Advocacy Process	1,07,689	21,020
To	Loans & Advance	-	5,250		Set Up Learning Site in Office & Village	10,000	1,07,285
To	Fixed Deposit Matured	-	5,30,790		Skill Instacture	60,000	1,32,000
To	TDS Collected	82,795	35,450		Tailioring & Garments Making Center	7,750	47,231
					Base line survey	59,025	25,000
					Organising Exposusre visit	93,292	21,550
					Undertaking activites for collectives	70,000	2,06,065
					Starting Youtube	-	10,000
					Project Lauching Event	13,650	-
					Setting up Adolescent Groups	2,720	-
					Community Volunteers Training	15,500	-
					Creating VLCPCs	62,660	-
					Discussion with teachers	15,500	-
					Gathering & Classifying cases	15,000	-
					Legal Awarenes Training	75,800	-
					Negociation with all agents in cases	17,395	-
					Orientation CBOs	88,140	-
					Orientation to Rural Committees Member and Leaders	31,050	-
					School Seminar	2,43,100	-
					Traininng to Project Staff	1,53,915	-
					Village Level Seminar	48,520	-
					Consultacy Fees For Programmes	25,000	-
					Evaluation	6,20,630	-
					Travel & Conveyance	65,225	-
				By	Project Administration		
					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
					Project Administration	-	1,800

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)

At-Hassanpur,Po- Bidyadharapur, Basta, Dist.- Balasore, ODISHA,Pin-756029

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

	RECEIPTS	Year Ended 31.03.2025	Year Ended 31.03.2024		PAYMENTS	Year Ended 31.03.2025	Year Ended 31.03.2024
					Office Maintenance	29,053	-
					Overhead	-	226
					Professional Fees	25,700	-
					Outstanding Expenses of 2023-24 Paid	12,750	62,700
					Bank charges	8,078	
				By	Fixed Deposit	15,00,000	-
				By	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	-
				By	Loans & Advances	125	2,000
				By	TDS Paid	82,795	42,600
				By	Professional Tax Paid	6,400	6,200
				By	**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.548910210000001)	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)	7,89,556	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

Patra

(NIRMAL PATRA)
Partner
M.No-306295
udin:25306295BMIENT9022
Date: 30/08/2025
Place: Balasore

N P S M & ASSOCIATES
KOLKATA
CHARTERED ACCOUNTANTS

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; enncourage 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 standrads issued by The Institute of Chartered Accountants of India.

b. Accounting policies not specifically referred otherwise be consistent and in consance 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)

Patra

N P S M & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS

Nirmal Patra
Partner
Membership No-306295
Udin:25306295BMIENT9022

Place: Balasore
Date: 30/08/2025