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 2026**, 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 2026**, 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.

NPSM & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:333102E

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

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:

- In the case of the Balance Sheet, of the state of affairs of the NGO as at 31st March 2026;
- In the case of the Income and Expenditure Account, of the Deficit 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: 13.08.2026
Udin: 26306295IZCMRV6711

THE SOCIETY FOR AGRICULTURE HEALTH ENVIRONMENT LITERACY INNOVATIONS (SAHELI)

Association Overview & Significant Accounting Policies

For the Year Ended 31st March 2026

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

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:26306295IZCMRV6711

Place: Balasore
Date: 17/08/2026

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 2026

As at 31.03.2025	LIABILITIES	As at 31.03.2026		As at 31.03.2025	ASSETS	As at 31.03.2026	
Rs		Rs	Rs	Rs		Rs	Rs
	ACCUMULATED FUND				**FIXED ASSETS**		
					FURNITURE & FIXTURE		
				66,760	Balance as per last Account	66,760	
27,16,442	Balance as on 01/04/2025	50,38,935			Add: Adition During the Year	57,500	
					Less: Depreciation during the year @10%	12,426	1,11,834
	Add:- Excess of Income over Expenditure				**MOTOR CYCLE**		
23,22,493	transferred from Income and Expenditure Account	-		17,140	Balance as per last Account	17,140	
					Add: Adition During the Year	-	
50,38,935		50,38,935			Less: Depreciation during the year @15%	2,571	14,569
	Less:- Excess of Expenditure over Income				**ELECTRIC INSTALLATION**		
	transferred from Income and Expenditure			1,928	Balance as per last Account	1,928	
	Account	14,05,324	36,33,611		Add: Adition During the Year	-	
					Less: Depreciation during the year @15%	289	1,639
					COMPUTER		
				2,786	Balance as per last Account	2,786	
					Add: Adition During the Year	11,650	
					Less: Depreciation during the year @40%	5,774	8,662
					PRINTER		
				18,053	Balance as per last Account	18,053	
					Add: Adition During the Year	-	
					Less: Depreciation during the year @40%	7,221	10,832
				53,277	**ACTIVA 6G**		
					Balance as per last Account	53,277	
					Add: Adition During the Year	-	
					Less: Depreciation during the year @15%	7,992	45,285
					LAPTOP		
				1,38,625	Balance as per last Account	1,38,625	
					Add: Adition During the Year		
					Less: Depreciation during the year @40%	55,450	83,175
					T.V. (IPDU)		
				1,69,237	Balance as per last Account	1,69,237	
					Add: Adition During the Year		
					Less: Depreciation during the year @10%	16,924	1,52,313
					PROJECTOR		
				7,947	Balance as per last Account	7,947	
					Add: Adition During the Year	-	
					Less: Depreciation during the year @15%	1,192	6,755
					TATA NEXTON (DARK)		
				8,15,766	Balance as per last Account	8,15,766	
					Add: Adition During the Year	-	
					Less: Depreciation during the year @15%	1,22,365	6,93,401
					AIR CONDITIONER		
				-	Balance as per last Account	-	
					Add: Adition During the Year	1,48,000	
					Less: Depreciation during the year @15%	22,200	1,25,800
					PICCO		
				-	Balance as per last Account	-	
					Add: Adition During the Year	26,500	
					Less: Depreciation during the year @15%	3,975	22,525
				826	**OTHER ASSETS**	826	826
				-	**INVESTMENTS**		-
				15,07,738	**Fixed Deposit With Canara Bank**		10,06,905
	CURRENT LIABILITIES				**LOAN & ADVANCES**		
11,500	Professional Fees	11,500					
1,34,075	Sundry Creditors	4,08,276	4,19,776	125	Advance to Staff		140
					CASH AND BANK BALANCES		
				852	Cash in Hand (as certified by the Management)		1
					Balance in Savings Account		
				5,86,327	With theCanara Bank (A/C No.1817101012304)	5,799	
				3,999	With the Bank Of India(A/C No. 548910210000001)	88,151	
				3,35,774	With Canara Bank (A/C No.1817101010460)	2,16,842	
				6,032	With State Bank Of India A/C No-40081615922	6,999	
				6,61,762	With Canara Bank A/C No 120031234139	3,71,643	
				7,89,556	With Canara Bank (A/C No.1817101011559)	10,79,291	17,68,725
51,84,510			40,53,387	51,84,510			40,53,387

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: 17/08/2026
UDIN:26306295IZCMRV6711

NPSM & ASSOCIATES ★ FRN:333102E ★ 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 & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2026

	EXPENDITURE	Year Ended 31/03/2026	Year Ended 31/03/2025		INCOME	Year Ended 31/03/2026	Year Ended 31/03/2025
		Rs	Rs			Rs	Rs
To	Personnel Cost	4,28,280	2,84,250	By	Contributions Received		
To	Charity Activities	-	14,550		from MISEREOR Germany	40,93,588	33,81,362
To	Cutivation Cost	-	17,000	By	Donation Received (Local)	3,77,670	6,47,450
				By	Membership Fees	-	-
To	Project Activities			By	Bank Interests		
	Awareness Building	-	-		Interest on (FC)	10,077	14,263
	Sensitisation and Mediation Programme	-	1,19,594		Interest on (Local)	5,770	638
	Mid-media Activities	3,50,000	60,000	By	Interest On Fixed Deposit	40,570	7,738
	Salary to Project Cordinator & Programme Management,Driver etc	35,18,144	10,85,880	By	Misc. Income	-	51,350
	Community Mobilaisation	-	7,05,600	By	Grant from Manos Unidas	-	15,45,742
	Community Mobilaisation Programme	-	11,440	By	Grant From Azmi Premji Foundation	16,02,000	17,67,000
	Handholding support to villagers	-	89,000	By	Grant From Dhwani Foundation	3,30,745	36,000
	Social media Telecasting and Other IT	1,05,000	99,000	By	Excess of Expenditure Over Income transferred to Accumulated Fund	14,05,324	-
	Reporting	-	6,500				
	Take Lead role in Other CD Blocks to the create CPC	-	49,632				
	Lawyer Fees for legal awareness		70,000				
	Formation of collectives	-	32,000				
	Legal Education with state Legal Service authority	-	17,060				
	Providing Technical Assistant to Advocacy Process	37,700	1,07,689				-
	Set Up Learning Site in Office & Village	-	10,000				
	Skill Instructor	-	60,000				
	Tailioring & Garments Making Centere	-	7,750				
	Base line survey	41,750	59,025				
	Organising Exposusre visit	43,500	93,292				
	Undertaking activites for collectives		70,000				
	Review including Annual review and Plan	17,700	-				
	Project Lauching Event	-	13,650				
	Setting up Adolescent Girls' Groups	59,095	2,720				
	Community Volunteers Training	15,400	15,500				
	Creating VLCPCs	22,240	62,660				
	Discussion and consultation with teachers & School Authorities	41,910	15,500				
	Gathering & Classifying cases	15,000	15,000				
	Legal Awarenes Training	1,08,250	75,800				
	Negotiation with all agents in cases	37,082	17,395				
	Orientation CBOs	66,960	88,140				
	Orientation to Rural Committee Member and Leaders	31,590	31,050				
	School Seminar	2,90,950	2,43,100				
	Traininng to Project Staff	56,100	1,53,915				
	Village Level Seminar	2,20,940	48,520				
	Consultacy Fees for programmes/ Fundraising	72,006	25,000				
	Evaluation	-	6,20,630				
	Travel & Conveyance	1,66,652	66,725				
	Activating Adolscent Girls and Peer Leaders Action	6,750	-				
	Meeting with Stakeholder in Process of Em @ G D C	5,060	-				
	Module Printing and Design for TOT Staff	19,350	-				
	Quarterly Meeting Adolescent Grils Federations	15,600	-				
	TOT Training of Staff Training -5day Residential	19,290	-				
	Training for Adolescent Grils Peer Leaders-5days Residential	1,14,240	-				
	Weekly and Monthly Session of Adolescent Girls' Group at Village Level	67,395	-				
	Block Level Meeting	1,57,450	-				
	Holding Life Skill Education for Students	2,43,720	-				
	Organising Competitions	1,19,360	-				
	Formation of New VLCPC	89,280	-				
	G P Leader Orientation	42,170	-				
	Orientation to Leaders	6,950	-				
	VLCPC Orientation	1,14,970	-				
	Fundraising Manager	1,39,475	-				
	Intervention for mediation to prevent child marriage	2,008	-				
	Intervention for mediation to reduce gender violenc	2,949	-				
	Monitoring Visit	400	-				
	Street Theathers	1,40,000	-				
	Training to Project Staff	6,000	-				
	Staff capacity building	84,075	-				
To	**Project Administration**						
	Audit Fees	74,000	37,170				
	Communication, Internet & Mobile Exp	64,300	34,258				
	Mobility & Vehicle Maintenance	47,195	29,813				
	Water & Electricity Charges	2,304	9,363				
	House Maintenance	11,563	19,800				
	Rent	1,26,000	1,20,000				
	Internal Participatory Evaluation	25,000	-				
	Office maintenance	30,355	29,053				
	Office Supplies	44,075	-				
	Professional Fees	25,500	25,700				
To	Audit Fees	11,500	11,500				
To	Bank Charges	2,832	8,078				
To	Depreciation	2,58,379	2,32,204				
To	Excess of Income Over Expenditure transferred to Accumulated Fund	-	23,30,037			-	
		78,65,744	**74,51,543**			**78,65,744**	**74,51,543**

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: 17/08/2026
UDIN:26306295IZCMRV6711

N P S M & ASSOCIATES ★ FRN:333102E ★ 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
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01ST APRIL,2025 TO 31ST MARCH,2026

	RECEIPTS	Year Ended 31.03.2026	Year Ended 31.03.2025		PAYMENTS	Year Ended 31.03.2026	Year Ended 31.03.2025
To	Opening Balances			By	Personnel Cost	4,28,280	2,84,250
	Cash in Hand	852	7,652	By	Charity Activities	-	14,550
	Cash at Bank			By	Cutivation Cost	-	17,000
	Canara Bank (A/C No.1817101012304)	5,86,327	14,79,570				
	Bank Of India (A/C No.548910210000001)	3,999	1,289	By	Project Activities		
	Canara Bank (A/C No.1817101010460)	3,35,774	1,700		Awareness Building	-	-
	State Bank Of India (A/C No-40081615922)	6,032	3,324		Sensitisation and Mediation Programme	-	1,19,594
	With Canara Bank A/C No 120031234139	6,61,762			Mid-media Activities	3,50,000	60,000
					Salary to Project Cordinator & Programme Management,Driver etc	32,62,569	10,61,180
	Canara Bank (A/C No.1817101011559)	7,89,556	23,339		Community Mobilaisation	-	7,05,600
To	Contribution Received from Misereor, Germany	40,93,588	33,81,362		Community Mobilaisation Programme	-	11,440
To	Donation Received (Local)	3,77,670	6,47,450		Handholding support to villagers	-	89,000
To	Membership Fees		-		Social media Telecasting and Other IT Reporting	1,05,000	99,000
To	Bank Interests-FC	10,077	14,263		Sharing of the ideas for constitute CPC in 2CD Block	-	6,500
To	Grant Manos Unidas	-	15,45,742		Take Lead role in Other CD Blocks to the creat CPC	-	-
To	Bank Interests (Local)	5,770	638		Lawyer Fees for legal awareness	-	49,632
To	Misc. Income	-	51,350		Formation of collectives	-	70,000
To	Grant From Azmi Premji Foundation	16,02,000	17,67,000		Legal Education with state Legal Service authority	-	32,000
To	Grant From Dhwani Foundation	3,30,745	36,000		Providing Technical Assistant to Advocacy Process	-	17,060
To	Professional Tax Collected	12,125	6,400		Set Up Learning Site in Office & Village	37,700	1,07,689
To	Loans & Advance	125	-		Skill Instactructors	-	10,000
To	Fixed Deposit Matured	15,41,404	-		Tailioring & Garments Making Center	-	60,000
To	TDS Collected	32,097	82,795		Base line survey		7,750
			-		Organising Exposusre visit	41,750	59,025
					Undertaking activites for collectives	43,500	93,292
					Review including Annual review and Plan	-	70,000
					Project Lauching Event	12,300	-
					Setting up Adolescent Girls' Groups	-	13,650
					Community Volunteers Training	59,095	2,720
					Creating VLCPCs	15,400	15,500
					Discussion and consultation with teachers & School Authorities	22,240	62,660
					Gathering & Classifying cases	41,910	15,500
					Legal Awarenes Training	15,000	15,000
					Negotiation with all agents in cases	1,08,250	75,800
					Orientation CBOs	37,082	17,395
					Orientation to Rural Committee Member and Leaders	66,960	88,140
					School Seminar	31,590	31,050
					Traininng to Project Staff	2,90,950	2,43,100
					Village Level Seminar	56,100	1,53,915
					Consultacy Fees for programmes/ Fundraising	1,74,870	48,520
					Evaluation	72,006	25,000
					Travel & Conveyance	-	6,20,630
					Activating Adolscent Girls and Peer Leaders Action	1,51,545	65,225
					Meeting with Stakeholder in Process of child marriages and GBV	6,750	
					Module Printing and Design for TOT Staff	5,060	
					Quarterly Meeting Adolescent Grils Federations	19,350	
					TOT Training of Staff Training -5day Residential	15,600	
					Training for Adolescent Grils Peer Leaders-5days Re	19,290	
					Weekly and Monthly Session of Adolescent Group at V	1,14,240	
					Block Leavel Meeting	66,395	
					Holding Life Skill Education for Students	1,57,450	
					Organising Competition	2,43,720	
					Formation of New VLCPC	1,19,360	
					G P Leader Orientation	62,525	
					Orientation to Leaders	42,170	
					VLCPC Orientation	6,950	
					Fundraising Manager	1,14,970	
					Intervention for mediation to prevent child marriage	1,39,475	
					Intervention for mediation to reduce gender violenc	2,008	
					Monitoring Visit	2,949	
					Street Theathers	400	
					Training to Project Staff	1,40,000	
					Staff capacity building	6,000	
				By	Project Administration	84,075	
					Audit Fees	74,000	37,170
					Communication, Internet & Mobile Exp	64,300	34,258
					Mobility & Vehicle Maintenance	47,195	29,813
					Water & Electricity Charges	2,304	9,363
					House Maintenance	11,563	19,800
					Rent	90,000	1,20,000
					Internal Participatory Evaluation	25,000	-
					Office Maintenance	29,691	29,053
					Office Supplies	37,320	-
					Professional Fees	25,500	25,700
					Outstanding Expenses Paid	1,31,700	12,750
					Bank charges	2,832	8,078
				By	Fixed Deposit Purchase	10,00,000	15,00,000
				By	Fixed Assets Purchase		
					Laptop	-	1,00,700
					T.V. (Purchase Value-Rs 1,44,000 and Outstanding-Rs 94,000)		50,000
					Projector	-	-
					Printer	-	21,400
					Furniture & Fixture	57,500	39,800
					HDD	11,650	-
					Airconditioner	1,48,000	-
					Picco	26,500	-
				By	Loans & Advances	140	125
				By	TDS Paid	32,097	82,795
				By	Professional Tax Paid	11,050	6,400
				By	**Cash in Hand[As certified by the Director of the**	1	852
					Cash at bank		
					Canara Bank (A/C No.1817101012304)	5,799	5,86,327
					Bank Of India (A/C No.548910210000001)	88,151	3,999
					Canara Bank (A/C No.1817101010460)	2,16,842	3,35,774
					State Bank Of India (A/C No-40081615922)	6,999	6,032
					With Canara Bank A/C No 120031234139	3,71,643	6,61,762
					Canara Bank (A/C No.1817101011559)	10,79,291	7,89,556
		1,03,89,902	**90,49,874**			**1,03,89,902**	**90,49,874**

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
UDIN:26306295IZCMRV6711
Date: 17/08/2026
Place: Balasore

NPSM & ASSOCIATES ★ FRN:333102E ★ CHARTERED ACCOUNTANTS

President
SAHELI Hassanpur
Basta, Balasore-756029