SDR & ASSOCIATES
CHARTERED ACCOUNTANTS
INDIA

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INDEPENDENT AUDITOR'S REPORT

To
The Member of Governing Board
Parmarth Samaj Sevi Sansthan

REPORT ON THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying Financial Statements of **PARMARTH SAMAJ SEVI SANSTHAN,** Opposite Collectorate Gate No. 2, Churkhi Road, Orai, Jalaun 285001, Uttar Pradesh which comprises the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year ended 31st March 2025. The financial statements have been prepared in all material respects, in accordance with the financial reporting provisions. Our responsibility is to express an opinion on these financial statements based on our audit.

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 Act in the manner so required and comply, in all material respects, with the conditions laid down in the scheme for the management and administration of the organisation and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Organisation as at 31st March 2025, its ***Surplus*** for the year ended on that date.

BASIS FOR OPINION

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

EMPHASIS OF MATTER – BASIS OF ACCOUNTING AND RESTRICTION ON USE

The financial statements are prepared in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.

This report is neither an assurance as to the future viability of the organisation nor the efficiency or effectiveness with which the management has conducted the affairs of the Organisation.

This report is addressed to and provided to the members of the Organisation solely for the purpose of enabling it to comply with its obligations and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

SDR & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 326522E

OTHER MATTER

Based on our verification procedures, Organisation has complied, in all material respect with the requirement of the auditing contract for the year ended 31st March 2025.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions the Project Contract, and for 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 entity'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 entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity'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.

- 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

SDR & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 326522E exists related to events or conditions that may cast significant doubt on the Organisation'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 Organisation 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

As required under other regulatory requirements, we report as under for the year ended 31st March 2025:

We Report that:

a) The organization has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the organization on regular basis. 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 organization so far as appears from our examination of those books.

c) The Organisation doesn't have any pending litigations which would impact its financial position in its financial statement.

d) In our opinion and according to the information provided to us, no property or funds of the organization were applied for any object or purpose other than the object or purpose of the organization.

e) In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of Previous year.

For **SDR & Associates**
Chartered Accountants
Firm Regn. No. 326522E

N V Bhaskar Rao
Partner
Membership No.063834
UDIN: 25063834BMIJNU7735

SDR & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN: 326522E

Place: Orai
Date: 23.08.2025

PARMARTH SAMAJ SEVI SANSTHAN
OPPOSITE COLLECTORATE GATE NO. 2
CHURKI ROAD, ORAI, JALAUN 285001, UTTAR PRADESH

AMOUNT (INR.)

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2025

PARTICULARS	SCH. NO.	FY 2024-25	FY 2023-24
I NPO FUNDS			
a.General Fund	[01]	71,32,908	59,85,441
b.Project Fund	[02]	1,93,46,109	45,57,462
c.Property, Plant & Equipment Fund	[03]	74,32,834	72,85,560
		3,39,11,850	**1,78,28,463**
II LOAN FUNDS			
a.Long-term borrowings	[04]	14,55,686	17,24,745
b.Other long-term liabilities		-	-
c.Long-term provisions		-	-
		14,55,686	**17,24,745**
III CURRENT LIABILITIES			
a.Short-term borrowings		-	-
b.Payables	[05]	22,57,442	28,07,442
c.Other current liabilities	[06]	10,63,179	-
d.Short-term provisions		-	-
		33,20,621	**28,07,442**
TOTAL		**3,86,88,157**	**2,23,60,649**
B APPLICATION OF FUNDS			
I NON-CURRENT ASSETS			
a.Property, Plant and Equipment	[07]	74,32,834	72,85,560
b.Non-current investments	[08]	53,13,349	-
c.Other non-current assets	[09]	8,53,350	31,000
d.Other non-current assets		-	-
		1,35,99,533	**73,16,560**
II CURRENT ASSETS			
a.Current investments			
b.Receivables			
c.Cash and bank balances	[11]	2,48,95,512	1,49,17,435
d.Short Term Loans and Advances	[12]	2,316	65,994
e.Other current assets	[13]	1,90,796	60,661
		2,50,88,624	**1,50,44,090**
TOTAL		**3,86,88,157**	**2,23,60,649**
		-	-

As per our separate report of even date

For SDR Associates
Chartered Accountants
FRN : 326522E

N V Bhaskar Rao
Partner
Membership No. 063834

Date : 23.08.2025
Place : Orai

SDR & ASSOCIATES CHARTERED ACCOUNTANTS FRN : 326522E

For Parmarth Samaj Sevi Sansthan

Sanjay Singh
Secretary

Bhupendra Kumar Gupta
Treasurer

PARMARTH SAMAJ SEVI SANSTHAN 624/1995-96 ORAI

PARMARTH SAMAJ SEVI SANSTHAN
OPPOSITE COLLECTORATE GATE NO. 2
CHURKI ROAD, ORAI, JALAUN 285001, UTTAR PRADESH

AMOUNT (INR.)

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

PARTICULARS	SCH. NO.	FY 2024-25	FY 2023-24
C INCOME			
C1 Grant Received	[14]	16,55,49,722	10,19,53,568
C2 Donation, Contribution & Other Income	[15]	29,89,682	53,75,780
C3 Interest Income	[16]	8,72,726	7,14,357
C4 Interest Income - Income Tax Refund		-	21,265
		16,94,12,130	**10,80,64,970**
D EXPENDITURE			
D1 Project Implementation Cost	[17]	14,98,05,798	10,50,11,808
D2 Expenses from General Fund	[18]	20,61,071	8,64,015
E DEPRECIATION			
Current Year Depreciation		5,89,609	10,95,445
Less: Transferred to Property, Plant & Equipment Fund		(5,89,609)	(10,95,445)
		15,18,66,869	**10,58,75,823**
F SURPLUS/ (DEFICIT)		**1,75,45,261**	**21,89,147**
Amount transferred to / (utilised from) Project Fund		1,46,89,373	(35,61,200)
Amount transferred to Property, Plant & Equipment Fund		12,17,356	28,73,783
Amount transferred to General Fund		16,38,532	28,76,563
		1,75,45,261	21,89,147

As per our separate report of even date

For SDR Associates
Chartered Accountants
FRN : 326522E

N V Bhaskar Rao
Partner
Membership No. 063834

Date : 23.08.2025
Place : Orai

SDR & ASSOCIATES FRN : 326522E CHARTERED ACCOUNTANTS

For Parmarth Samaj Sevi Sansthan

Sanjay Singh
Secretary

Bhupendra Kumar Gupta
Treasurer

PARMARTH SAMAJ SEVI SANSTHAN 524/1995-96 ORAI

PARMARTH SAMAJ SEVI SANSTHAN
OPPOSITE COLLECTORATE GATE NO. 2
CHURKI ROAD, ORAI, JALAUN 285001, UTTAR PRADESH

AMOUNT (INR.)

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

PARTICULARS	SCH. NO.	FY 2024-25	FY 2023-24
G OPENING BALANCE OF CASH AND BANK BALANCES	[10]	1,49,17,435	1,54,99,969
H RECEIPTS			
H1 Grant Received	[14]	16,55,49,722	10,19,53,568
H2 Donation, Contribution & Other Income	[15]	29,89,682	53,75,780
H3 Interest Income	[16]	8,72,726	7,14,357
H4 Income Tax Refund		60,661	3,48,500
H5 Bank Loan - Vehicle		-	15,00,000
		18,43,90,226	**12,53,92,173**
I PAYMENTS			
I1 Project Implementation Cost	[19]	15,06,95,850	10,32,24,231
I2 Expenses from General Fund	[20]	18,80,477	40,16,318
I3 Refund of Grant		209	24,130
I4 Capital Expenditure	[21]	12,17,356	30,04,630
I5 Repayment of Vehicle Loan		2,69,059	1,55,585
I6 TDS Receivable		1,18,413	49,845
J CLOSING BALANCE OF CASH AND BANK BALANCES	[11]	3,02,08,861	1,49,17,435
		18,43,90,226	**11,04,74,739**
		-	

As per our separate report of even date

For SDR Associates
Chartered Accountants
FRN : 326522E

N V Bhaskar Rao
Partner
Membership No. 063834

Date : 23.08.2025
Place : Orai

SDR & ASSOCIATES FRN : 326522E CHARTERED ACCOUNTANTS

For Parmarth Samaj Sevi Sansthan

Sanjay Singh
Secretary

Bhupendra Kumar Gupta
Treasurer

PARMARTH SAMAJ SEVI SANSTHAN 624/1997-96 ORAI