Suprakas Chaudhuri & Associates
(Chartered Accountants)
Bambino Building, 2nd Floor, S.S. Road, Guwahati - 781 001
Phone : 0361-2731338 Email : suprakas@gmail.com

INDEPENDENT AUDITOR'S REPORT

To ASHA DARSHAN, MANIPUR

Opinion

We have audited the financial statements of ASHA DARSHAN, MANIPUR, which comprise the **Balance Sheet** as at March 31st,2025, and the Income and Expenditure Account for the year then ended.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

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 entity 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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and 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

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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.

PLACE: Guwahati

DATE: 25th Sept 2025

For Suprakas Chaudhuri & Associates

Chartered Accountants

Firm's Registration No.: 320030E

(SUPRAKAS CHAUDHURI)

Proprietor

UDIN:25054873BMOJWP9965

SUPRAKAS CHAUDHURI & ASSOCIATES
Bambino Bldg.
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CHARTERED ACCOUNTANTS

ASHA DARSHAN -MANIPUR

BALANCE SHEET

1-Apr-24 to 19-Mar-25

Liabilities	as at 19-Mar-25		Assets		as at 19-Mar-25
Capital Account		**47,75,813.69**	**Fixed Assets**		**10,36,130.0**
Capital Account	*47,75,813.69*		*Computer Purchase*	*3,43,300.00*	
			Eco Van Booking	*5,000.00*	
Loans (Liability)			*Eco Van Purchase*	*5,73,325.00*	
			Inverter with Battery	*82,405.00*	
Current Liabilities			*Printer-Manipur*	*32,100.00*	
			Current Assets		**33,62,864.5**
			Closing Stock		
			Cash-in-hand	*7,095.00*	
			Bank Accounts	*8,84,897.72*	
			Fund Account	*24,70,871.80*	
			Profit & Loss A/c		**3,76,819.1**
			Opening Balance		
			Current Period	*3,76,819.17*	
Total		**47,75,813.69**	**Total**		**47,75,813.6**

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ASHA DARSHAN-MANIPUR

PROFIT & LOSS A/c

1-Apr-24 to 19-Mar-25

Particulars	1-Apr-24 to 19-Mar-25		Particulars	1-Apr-24 to 19-Mar-25	
Direct Expenses		**42,53,933.97**	**Direct Incomes**		**38,49,834.8**
Admin Expenses Manipur	*2,47,923.00*		Fund Receipt From Asha For Education(Via Assam A/c)	*38,49,834.80*	
Educational Expenses Manipur	*20,76,541.00*				
Relief Programme	*19,22,590.00*		**Indirect Incomes**		**27,280.0**
Bank Charges-Manipur	*6,879.97*		*Bank Interest Credit-Manipur*	*27,280.00*	
Indirect Expenses			Nett Loss		***3,76,819.1***
Total		**42,53,933.97**	**Total**		**42,53,933.9**

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Asha Darshan-Manipur

Receipts and Payments

1-Apr-24 to 19-Mar-25

Receipts		1-Apr-24 to 19-Mar-25	Payments		1-Apr-24 to 19-Mar-25
Opening Balance		**13,00,911.89**	**Fixed Assets**		**32,100.0**
Bank Accounts	*12,99,926.89*		*Printer-Manipur*	*32,100.00*	
Cash-in-hand	*985.00*		**Direct Expenses**		**42,53,933.**
Direct Incomes		**38,49,834.80**	*Bank Charges-Manipur*	*6,879.97*	
Fund Receipt From Asha For Education(Via Assam A/c)	*38,49,834.80*		Admin Expenses Manipur	*2,47,923.00*	
Indirect Incomes		**27,280.00**	Educational Expenses Manipur	*20,76,541.00*	
Bank Interest Credit-Manipur	*27,280.00*		Relief Programme	*19,22,590.00*	
			Closing Balance		**8,91,992.7**
			Bank Accounts	*8,84,897.72*	
			Cash-in-hand	*7,095.00*	
Total		**51,78,026.69**	**Total**		**51,78,026.6**

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