VIJAY K. SHARMA & CO.
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To
The Manager, Board of Members of
Manav Sansadhan Evam Mahila Vikas Sansthan,
Varanasi

We have audited the accompanying financial statements of **MANAV SANSADHAN EVAM MAHILA VIKAS SANSTHAN, VARANASI** as at March 31, 2025, which comprises the Balance Sheet as at 31st March 2025, statement of Income & Expenditure Account for the period from 01.04.2024 to 31.03.2025 and Receipts & Payment Account for the period. These financial statements are the responsibility of the organisation's Management and our responsibility is to express an opinion on these financial statements based on our audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that with the provisions required under the Societies Registration Act 1860. This responsibility includes the design, implementation and maintenance of internal controls 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the Standards on Auditing 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 disclosure 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 assessment, the auditor considers internal control relevant to the organisation' preparation and fair presentation of the financial statements, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management as well as evaluating the overall financial statement presentation.

We believe that the audit evidence, we have obtained, are sufficient and appropriate to provide a reasonable basis for our opinion.

B-38/195-D, Raghunath Nagar, Extension-II, Mahmoorganj, Varanasi - 221010 (U.P.)
Ph. : 0542-3560605 Mobile : 9450183188, 9919252400, E-mail : vks3@rediffmail.com, vijay.ca.sharma@gmail.com

Opinion

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 give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the organization as at March 31'2025; and

(b) In the case of Income and Expenditure Account, of the surplus for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We report that:

   a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

   b. in our opinion proper books of account as required by law have been kept by the Institution so far as it appears from our examination of those books;

   c. the Balance Sheet, the Statement of Income and Expenditure Account dealt with by this Report are in agreement with the books ofaccount

   d. In our opinion, the aforesaid financial statements comply with the Accounting Standards and Principles generally accepted in India.

For and on behalf of
VIJAY K. SHARMA & CO.
Chartered Accountants
FRN: 007679C

VIJAY K. SHARMA & CO.
Chartered Accountants
VARANASI

(CA Vijay Kumar Sharma)
Proprietor
Membership number: 076684

Date: 14.10.2025

Place: Varanasi

UDIN: **25076684BMNSRR8436**

MANAV SANSADHAN EVAM MAHILA VIKAS SANSTHAN

128 SHIVDASPUR, LAHARTARA, VARANASI

BALANCE SHEET AS AT 31ST MARCH 2025

	SCHEDULE	As at 31.03.2025 Amount(Rs.)	As at 31.03.2024 Amount(Rs.)
SOURCES OF FUND			
General Fund	I	4,113,055.44	6444293.76
Assets Fund Account	II	6,850,648.00	7,002,230.00
Total		**10,963,703.44**	**13,446,523.76**
APPLICATION OF FUND			
Fixed Assets	III	7,015,882.00	7,167,464.00
Current Assets, Loans & Advances			
Cash and Bank balances	IV	4,237,435.52	6,414,110.84
Loans and Advances	V	775,308.92	728,795.92
Less: Current Liablities & Priovision	VI		
Expenses Payable		1,064,923.00	863,847.00
Net Current Assets		**3,947,821.44**	**6279059.76**
Total		**10,963,703.44**	**13,446,523.76**

For: Manav Sansthan Evam Mahila Vikas Sansthan

ममता देवी

(President) (Secretary)

Manav Sansadhan Avam Mahila Vikas Sansthan * Varanasi *

Date: 14/10/2025

Place : Varanasi.

AUDITOR'S REPORT :-

As per our separate Report on even date attached herewith

For Vijay K. Sharma & Co.

Chartered Accountants

FRN: 007679C

VIJAY K. SHARMA & CO. Chartered Accountants VARANASI

(Proprietor)

M.No.: 076684

UDIN: 25076684BMNSRR8436

SCHEDULE - I

MANAV SANSADHAN EVAM MAHILA VIKAS SANSTHAN
128 SHIVDASPUR, LAHARTARA, VARANASI

GENERAL FUND FORMING PART OF
BALANCE SHEET AS AT 31ST MARCH 2025

GENERAL FUND	As at 31.03.2025 Amount(Rs.)	As at 31.03.2024 Amount(Rs.)
Opening Balance	6,444,293.76	10,565,243.19
Less: Unutilised fund transfer	602,025.00	
Less: Bad debt written off	6.00	10,062.00
Add: Transfer during the year		
Surplus/(Deficit) as per Income & Expenditure Account	(1,729,207.32)	(4,110,887.43)
Closing Balance	**4,113,055.44**	**6,444,293.76**

SCHEDULE - II

MANAV SANSADHAN EVAM MAHILA VIKAS SANSTHAN
128 SHIVDASPUR, LAHARTARA, VARANASI

ASSETS FUND ACCOUNT FORMING PART OF
BALANCE SHEET AS AT 31ST MARCH 2025

ASSETS FUND ACCOUNT	As at 31.03.2025 Amount(Rs.)	As at 31.03.2024 Amount(Rs.)
Opening Balance	7,002,230.00	4,788,432.00
Add: Purchase during the year	622,958.00	2,325,315.00
Less: Sold/discarded during the year	774,540.00	111,517.00
Closing Balance	**6,850,648.00**	**7,002,230.00**

Manav Sansadhan Avam Mahila Vikas Sansthan ★ Varanasi

VIJAY K. SHARMA & CO. Chartered Accountants ★ VARANASI ★

SCHEDULE - III

MANAV SANSADHAN EVAM MAHILA VIKAS SANSTHAN
128 SHIVDASPUR, LAHARTARA, VARANASI

FIXED ASSETS FORMING PART OF
BALANCE SHEET AS AT 31ST MARCH 2025

FIXED ASSETS	Cost as at 01.04.2024	Additions during the year	Sale/discarded/ Adjustments during the year	Cost as at 31.03.2025	Cost as at 01.04.2023	Additions during the year	Sale/discarded/Adjustments during the year	Cost as at 31.03.2024
Foreign Contribution Account								
Office Equipments								
Air Conditioner	73,951.00			73,951.00	73951			73951
Air Cooler	10,600.00			10,600.00	21200		10600	10600
Speaker	30,000.00	14,400.00		44,400.00	48050		18050	30000
Battery	74,301.00	144,100.00		218,401.00	40001	34300		74301
Fan	55,901.00	45,750.00		101,651.00	27441	28460		55901
Printer	48,177.00			48,177.00	48177			48177
Candle Die	10,915.00			10,915.00	10915			10915
Camera	427,092.00			427,092.00	276593	150499		427092
CCTV	16,737.00			16,737.00	16737			16737
Desktop	88,651.00			88,651.00	88651			88651
Hard Disk	23,457.00			23,457.00	16457	7000		23457
Head Phone	9,050.00			9,050.00	9050			9050
Laptop	1,076,795.00			1,076,795.00	735605	341190		1076795
Stablizer	15,700.00			15,700.00	11900	3800		15700
Invertor	27,166.00	55,000.00		82,166.00	27166			27166
MIC	2,225.00			2,225.00	2225			2225
Mini Generator	27,970.00			27,970.00	27970			27970
Mini Projector	40,800.00			40,800.00	40800			40800
Projector	72,500.00			72,500.00	30500	42000		72500
Water RO Purifier	16,501.00	158,000.00		174,501.00	1	16500		16501
Mobile Phone	521,689.00			521,689.00	266490	255200	1	521689
Tablet	627,230.00			627,230.00	434430	192800		627230
Morpho device	4,100.00			4,100.00	4100			4100
Projector Screen	3,664.00			3,664.00	3664			3664
Piko Machine	8,300.00			8,300.00	8300			8300
Sewing Machine	13,000.00			13,000.00	13000			13000
Weighing Machine	3,800.00			3,800.00	3800			3800
Scanner	4,300.00			4,300.00	4300			4300
Thermal Scanner	5,000.00			5,000.00	5000			5000
Set Top Box	2,100.00			2,100.00	2100			2100
Television	25,995.00			25,995.00	25995			25995
UPS	29,750.00			29,750.00	13750	16000		29750

Manav Sansadhan Avam Mahila Vikas Sansthan * Varanasi *

Chartered Accountants

Tripod	1,850.00			1,850.00	1850			1850
Water Dispensor	8,800.00			8,800.00		8800		8800
Power Bank	12,320.00			12,320.00	27995	14240	29915	12320
Musical Keyboard		20,000.00		20,000.00				0
Solar Panel		104,500.00		104,500.00				0
Tea Pot Die					10000		10000	0
Tawa Die & Removing System					7500		7500	0
Tawa Die					17500		17500	0
Blunger					7500		7500	0
Water Cooler					9000		9000	0
Mini wi-fi Projector					1		1	0
Furniture & Fixtures								
Almirah	450,528.00			450,528.00	214718	235810		450528
Chair	111,316.00	39,458.00		150,774.00	68466	42850		111316
Table	69,208.00	1,200.00		70,408.00	69208			69208
Rack	19,950.00			19,950.00	5100	14850		19950
Trunk	25,400.00			25,400.00	25400			25400
Vehicles								
Four Wheeler(Bolero)	774,540.00		774,540.00	-	774540			774540
Scooty	555,498.00			555,498.00	459197	96301		555498
Motorcycle	743,390.00			743,390.00	743390			743390
Car	823,165.00			823,165.00		823165		823165
Local Contribution Account								
Office Equipments								
Computer	66,300.00			66,300.00	66300			66300
Fire Safety Device	9,000.00			9,000.00	9000			9000
Generator	38,590.00			38,590.00	38590			38590
Invertor	33,534.00	5,500.00		39,034.00	33534			33534
Fan	1,550.00	1,650.00		3,200.00		1550		1550
Battery		12,800.00		12,800.00				0
Printer		20,600.00		20,600.00				0
Mobile Phone					1450		1450	0
Furniture & Fixtures								
Furniture	4,864.00			4,864.00	4864			4864
Others (specify nature)								
Books	4,244.00	-	-	4,244.00	4244			4244
Website	16,000.00			16,000.00	16000			16000
				-				
Total	**7,167,464.00**	**622,958.00**	**774,540.00**	**7,015,882.00**	**4,953,666.00**	**2,325,315.00**	**111,517.00**	**7,167,464.00**

Manav Sansadhan Avam Mahila Vikas Sansthan • Varanasi •

Chartered Accountants

SCHEDULE - IV

MANAV SANSADHAN EVAM MAHILA VIKAS SANSTHAN
128 SHIVDASPUR, LAHARTARA, VARANASI

CASH AND BANK BALANCES FORMING PART OF
BALANCE SHEET AS AT 31ST MARCH 2025

Cash and Bank Balances	As at 31.03.2025 Amount(Rs.)	As at 31.03.2024 Amount(Rs.)
Cash and Bank Balances		
Local Contribution Account		
Cash in Hand	264.00	264.00
Union Bank of India	3904.45	3,904.45
Indian Bank A/c No.7603713847	1,364,597.12	718,572.94
Balance in Saving Accounts with Scheduled Banks		
Foreign Contribution Account		
Indian Bank A/c No.20398324579	1,844,623.93	3,901,381.17
Indian Bank A/c No.50483382644	502,762.04	584,978.14
Indian Bank A/c No.50483386886	504,557.79	1,203,138.11
Indian Bank A/c No.50503309957	16,726.19	1,872.03
TOTAL	**4,237,435.52**	**6,414,110.84**

SCHEDULE - V

MANAV SANSADHAN EVAM MAHILA VIKAS SANSTHAN
128 SHIVDASPUR, LAHARTARA, VARANASI

CURRENT ASSETS AND LOANS & ADVANCES FORMING PART OF
BALANCE SHEET AS AT 31ST MARCH 2025

Current Assets and Loans & Advances	As at 31.03.2025 Amount(Rs.)	As at 31.03.2024 Amount(Rs.)
Local Contribution Account		
Loan to Khadi Division	684,808.92	684,808.92
TDS Receivable	90,498.00	43,979.00
Foreign Contribution Account		
ESI Advance	1.00	7.00
EPF Advance	1.00	1.00
TOTAL	**775,308.92**	**728,795.92**

Manav Sansadhan Avam Mahila Vikas Sansthan * Varanasi *

VIJAY K. SHARMA & CO. Chartered Accountants * VARANASI *

SCHEDULE - VI

MANAV SANSADHAN EVAM MAHILA VIKAS SANSTHAN
128 SHIVDASPUR, LAHARTARA, VARANASI

CURRENT LIABLITIES AND PROVISIONs FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025

Current Liablities and Provisions	As at 31.03.2025 Amount(Rs.)	As at 31.03.2024 Amount(Rs.)
Foreign Contribution Account		
Expenses Payable	114,792.00	
Audit fee Payable	18,000.00	
EPF Payable	291,338.00	
ESI Payable	37,364.00	
TDS Payable	33,122.00	49.00
Expenses Payable		354,262.00
Local Contribution Account		
Expenses Payable	535,421.00	509,536.00
EPF Payable	24,160.00	
ESI Payable	4,979.00	
TDS Payable	5,747.00	
TOTAL	1,064,923.00	863,847.00

Manav Sansadhan Avam Mahila Vikas Sansthan * Varanasi *

VIJAY K. SHARMA & CO. Chartered Accountants VARANASI

MANAV SANSADHAN EVAM MAHILA VIKAS SANSTHAN
128 SHIVDASPUR, LAHARTARA, VARANASI

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

SCHEDULE	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
INCOME -FC		
Grant	41,901,263.96	37,691,889.59
Unutilised Grant		11,380,687.72
Sale Proceed of Assets	165,000.00	-
Bank Interest	294,089.00	560,737.00
INCOME -Local		
Donation	92,323.00	-
Membership Fee	1,377.00	-
Grant	5,877,533.00	3,852,713.00
Bank Interest	20,664.00	48,221.00
Interest from IT Refund	1,981.00	-
Total	**48,354,230.96**	**53,534,248.31**
EXPENDITURE-FC		
Programe Expense	38,472,246.46	46,638,949.94
Salary	3,708,283.00	2,563,808.00
Travel	500,387.50	520,237.17
Communication	399,560.49	188,386.50
Rent	487,418.00	463,900.00
Meeting Expense	125,854.00	116,544.50
Office Expense	224,431.95	296,032.79
Repair and Maintenance	124,494.00	50,824.00
EPF Admin Charge	150,835.00	162,566.00
Hired Consultant	29,434.00	133,817.00
Audit Fee	140,000.00	130,000.00
Printing and Stationery	106,360.85	139,906.00
Miscelleneous Expense	86,042.37	79,550.50
Insurance	93,122.00	22,691.00
Bank Charges	92,479.84	93,127.30
Capital Expenditure		
Purchase of Speaker	14,400.00	-
Purchase of Chair	39,458.00	42,850.00
Purchase of Musical Keyboard	20,000.00	-
Purcahse of Fan	45,750.00	28,460.00
Purchase of Battery	144,100.00	34,300.00
Purchase of Invertor	55,000.00	-
Purchase of Solar Panel	104,500.00	-
Purchase of Water Purifier	158,000.00	16,500.00
Purchase of Table	1,200.00	-
Purchase of Tablet		192,800.00
Purchase of Almirah		235,810.00
Purchase of Water Dispenser		8,800.00
Purchase of Power Bank		14,240.00
Purchase of Car		823,165.00

Purchase of Laptop		341,190.00
Purchase of Mobile Phone		255,200.00
Purchase of Camera		150,499.00
Purchase of Scooty		96,301.00
Purchase of Racks		14,850.00
Purchase of Stablizer		3,800.00
Purchase of Hard Disk		7,000.00
Purchase of UPS		16,000.00
Purchase of Projector		42,000.00
EXPENDITURE-Local		-
Programe Expense	4,050,583.73	3,350,532.88
Salary	176,000.00	136,069.00
Travel	62,142.00	34,458.50
Communication	52,371.00	29,770.60
Rent	87,200.00	23,360.00
Meeting Expense	60,049.00	29,476.00
Miscelleneous Expense	9,560.00	2,287.00
Office Expense	21,685.00	25,120.60
Printing and Stationery	5,860.00	13,627.00
Repair and Maintenance	11,635.00	1,520.00
EPF Admin Charge	12,613.00	7,203.00
Hired Consultant	3,123.00	11,380.00
Resource Person	147,186.00	51,000.00
Insurance	10,426.00	-
Bank Charges	9,097.09	3,675.46
Capital Expenditure		
Purchase of Printer	20,600.00	-
Purchase of Fan	1,650.00	1,550.00
Purchase of Invertor	5,500.00	-
Purchase of Battery	12,800.00	-
Total	**50,083,438.28**	**57,645,135.74**
Surples/(Deficit) of Income Over Expenditure transferred to General Fund	(1,729,207.32)	(4,110,887.43)
TOTAL	**48,354,230.96**	**53,534,248.31**

For: Manav Sansthan Evam Mahila Vikas Sansthan

ममता देवी

(President)

(Secretary)

Date: 14/10/2025
Place : Varanasi.

Manav Sansadhan Avam Mahila Vikas Sansthan
* Varanasi *

AUDITOR'S REPORT :-

As per our separate Report on even date attached herewith

For Vijay K. Sharma & Co.

Chartered Accountants

FRN 007679C

Vijay K. Sharma & Co. Chartered Accountants Varanasi

(Proprietor)

M.No.: 076684

UDIN: 25076684BMNSRR8436

MANAV SANSADHAN EVAM MAHILA VIKAS SANSTHAN
128 SHIVDASPUR, LAHARTARA, VARANASI

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

SCHEDULE	Current Year Amount(Rs.)	Previous Year Amount(Rs.)
RECEIPTS -FC		
Cash and Bank Balances as at 01st April 2024		
Balance in Saving Accounts with Scheduled Banks		
Indian Bank	5,691,369.45	21,378,301.56
Grant Received	41,901,263.96	37,691,889.59
Sale Proceed of Assets	165,000.00	-
Bank Interest	294,089.00	560,737.00
RECEIPTS -Local		
Cash and Bank Balances as at 01st April 2024		
Cash in Hand	264.00	264
Balance in Saving Accounts with Scheduled Banks		
Union Bank	3,904.45	77,016.43
Indian Bank	718,572.94	3,808,734.00
Donation	92,323.00	-
Membership Fee	1,377.00	-
Grant	5,787,035.00	-
Bank Interest	20,664.00	48,221.00
TDS Receivable	43,979.00	-
Interest from IT Refund	1,981.00	-
Total	54,721,822.80	63,565,163.58
PAYMENTS-FC		
Programe Expense	38,056,640.46	46,277,046.94
Salary	3,645,484.00	2,559,884.00
Travel	500,225.50	520,227.17
Communication	397,860.49	291,732.00
Rent	487,418.00	443,900.00
Meeting Expense	125,854.00	275,546.50
Miscelleneous Expense	29,389.37	
Office Expense	224,369.95	189,678.29
Repair and Maintenance	124,494.00	80,124.00
EPF Admin Charge	150,835.00	
Hired Consultant	28,950.00	141,617.00
Legal fee	10,000.00	
Audit Fee	120,000.00	130,000.00
Printing and Stationery	102,557.85	163,361.00
Miscelleneous Expense	56,653.00	79,785.50
Insurance	93,122.00	
Dues Payment	354,311.00	369,756.00

Manav Sansadhan Avam Mahila Vikas Sansthan * Varanasi *

VIJAY K. SHARMA & CO. Chartered Accountants VARANASI

Bank Charges	92,479.84	93,127.30
Advance of EPF & ESI		8.00
Capital Expenditure		
Purchase of Speaker	14,400.00	
Purchase of Chair	39,458.00	42,850.00
Purchase of Musical Keyboard	20,000.00	
Purcahse of Fan	45,750.00	28,460.00
Purchase of Battery	144,100.00	34,300.00
Purchase of Invertor	55,000.00	
Purchase of Solar Panel	104,500.00	
Purchase of Water Purifier	158,000.00	16,500.00
Purchase of Table	1,200.00	
Purchase of Tablet		192,800.00
Purchase of Almirah		235,810.00
Purchase of Water Dispenser		8,800.00
Purchase of Power Bank		14,240.00
Purchase of Four wheeler		823,165.00
Purchase of Laptop		341,190.00
Purchase of Mobile Phone		255,200.00
Purchase of Camera		150,499.00
Purchase of Scooty		96,301.00
Purchase of Racks		14,850.00
Purchase of Stablizer		3,800.00
Purchase of Hard Disk		7,000.00
Purchase of UPS		16,000.00
Purchase of Projector		42,000.00
Cash and Bank Balances as on 31st March 2025		
Balance in Saving Accounts with Scheduled Banks		
Indian Bank	2,868,669.95	5,691,369.45
PAYMENTS-Local		
Programe Expense	3,523,964.73	2891088.88
Salary	161,000.00	128857
Travel	59,492.00	30600.5
Communication	48,306.00	22826.6
Rent	80,200.00	16960
Meeting Expense	58,080.00	24996
Miscelleneous Expense	9,560.00	2287
Office Expense	21,685.00	24553.6
Printing and Stationery	5,710.00	13757
Repair and Maintenance	11,635.00	760
EPF Admin Charge	12,613.00	7203
Hired Consultant	3,069.00	11380
Resource Person	134,386.00	30999
Insurance	10,426.00	
Dues Payment	509,536.00	
Unutilised Fund transfer	602,025.00	
Bank Charges	9,097.09	3675.46
Capital Expenditure		

Manav Sansadhan Avam Mahila Vikas Sansthan * Varanasi *

Vinay K. Sharma & Co. Chartered Accountants Varanasi

Purchase of Printer	20,600.00	
Purchase of Fan	1,650.00	1,550.00
Purchase of Invertor	5,500.00	
Purchase of Battery	12,800.00	
Cash and Bank Balances as on 31st March 2025		
Cash in Hand	264.00	264.00
Balance in Saving Accounts with Scheduled Banks		
Union Bank of India	3,904.45	3,904.45
Indian Bank	1,364,597.12	718,572.94
Total	**54,721,822.80**	**63,565,163.58**

For: Manav Sansthan Evam Mahila Vikas Sansthan

ममता देवी

(President)

(Secretary)

Manav Sansadhan Avam Mahila Vikas Sansthan * Varanasi *

Date: 14/10/2025

Place : Varanasi.

AUDITOR'S REPORT :-

As per our separate Report on even date attached herewith

For Vijay K. Sharma & Co.

Chartered Accountants

FRN: 007679C

VIJAY K. SHARMA & CO. Chartered Accountants VARANASI

(Proprietor)

M.No.: 076684

UDIN: 25076684BMNSRR8436