A.K. LENKA & CO.
CHARTERED ACCOUNTANTS

INDIA

Plot No. 687/2416, Ekamra Kanan Road
IRC Village, Bhubaneswar - 751 015
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Independent Auditor's Report

To

The Members of
SOCIAL DEVELOPMENT FOUNDATION (SDF)
PLOT NO-602, BALLAHAR CHHAK, PO/VIA-TALCHER,
SANTHAPADA, CHAINPAL COLONY
TALCHER, Dist-ANGUL and ODISHA-759104

We have audited the accompanying financial statements of **SOCIAL DEVELOPMENT FOUNDATION (SDF), (An Organisation registered under the Society Registration Act, 1860)** which comprise the Balance Sheet as at March 31, 2025, and the Statement of Income and Expenditure Account and the Receipts and Payments Account for the period from 01.04.2024 to 31.03.2025 and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society 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 of 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 Society 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 of the Society 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 Society 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Society's financial reporting process

A.K. LENKA & CO. BHUBANESWAR FRN-325851E CHARTERED ACCOUNTANTS

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.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's 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 exists related to events or conditions that may cast significant doubt on the Society'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 Society to cease to continue as a going concern.

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.

For and on behalf of
A K LENKA & CO.
Chartered Accountants
FRN NO-:325851E

A.K. LENKA & CO. CA BHUBANESWAR FRN-325851E CHARTERED ACCOUNTANTS

CA A K LENKA, FCA, DISA (ICAI)
PARTNER
MEB No: 061761
UDIN- 25061761BMKZMT4748

Place: Bhubaneswar
Date: 31/10/2025

SOCIAL DEVELOPMENT FOUNDATION
AT-BALLAHAR CHHAK,PO/VIA-TALCHER,DIST-ANGUL,PIN-759104,ODISHA
BALANCE SHEET AS AT 31ST MARCH 2025

SOURCE OF FUND		Rupees
CAPITAL FUND		
Opening Balance	45808.94	
Add: Excess of Expenditure Over Income	-10,329.00	35480.00
Current Liabilities:		
Audit fees	5,000.00	
Other Liabilities	5000.00	10000.00
		45480.00
APPLICATION OF FUND		
Fixed Assets:		
Furniture & Fixture	17361.00	
Less:Depreciation	1737.00	15624.00
Computer and Acessories	84.00	
Add:During the year(Purchase of Laptop)		
Less:Depreciation	34.00	50.00
Office Equipment	29895.00	
Add:During the year		
Less:Depreciation	4485.00	25410.00
Current Assets:		
Cash in hand	0.00	
Cash at bank	4396.00	4396.00
		45480.00

Examined and found correct in accordance with
the books,records and information supplied with.

For and on behalf of
For A K LENKA & CO
Chartered Accountants

A.K. LENKA & CO. CA BHUBANESWAR FRN-325851E CHARTERED ACCOUNTANTS

CA.A K LENKA,FCA
Partner
Membership No-061761
Bhubaneswar, 31st Oct, 2025
UDIN: 25061761BMHZMT4748

For and on behalf of
SDF

Budhadev Das
Secretary
Social Development Foundation

Budhadev Das
Secretary

SOCIAL DEVELOPMENT FOUNDATION
AT-BALLAHAR CHHAK,PO/VIA-TALCHER,DIST-ANGUL,PIN-759104,ODISHA
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1ST APRIL 2024 TO 31ST MARCH 2025

INCOME		Rupees
Bank Interest		901.00
Membership fees		10600.00
Donations		3000.00
Grant in aid from NABARD,Bhubaneswar		150000.00
Grant in aid from NTPC,Talcher		125940.00
DSR TRAINING FROM CDAO		80000.00
		370441.00
EXPENDITURE		
Programme Expenses:		
Millet based Food Processing Programme Preservation and marketing NTPC -TALCHER	117000.00	
Millet food processing and preservation at kankadahada Dhenkanal, NABARD DDM DKL	137020.00	
DSR TRAINING PROGRAM	62978.00	
Programme coordinator Salary		316998.00
Administrative Expenses:		
Printing & Stationary	1,500.00	
Travelling & Conveyance	3,400.00	
House Rent	42,000.00	
News paper & magazine	3,600.00	
G.B.Meeting	1,500.00	
Miscellaneous & Bank charges	516.00	52516.00
Audit fees	5,000.00	5000.00
Depreciations		6256.00
Excess of Expenditure over Income transfer to Balance Sheet		(10329.00)
		370441.00

Examined and found correct in accordance with the books,records and information supplied with.

For and on behalf of
For A K LENKA & CO
Chartered Accountants

A.K. LENKA & CO. CHARTERED ACCOUNTANTS BHUBANESWAR FRN-325851E

CA.A K LENKA,FCA
Partner
Membership No-061761
Bhubaneswar, 31st Oct, 2025

For and on behalf of
SDF

Budhadev Das
Secretary
Social Development Foundation
Budhadev Das
Secretary

SOCIAL DEVELOPMENT FOUNDATION
AT-BALLAHAR CHHAK,PO/VIA-TALCHER,DIST-ANGUL,PIN-759104,ODISHA
RECEIPT AND PAYMENT ACCOUNT
FOR THE PERIOD FROM 1ST APRIL 2024 TO 31ST MARCH 2025

RECEIPTS		Rupees
Opening Balance:		
Cash in Hand	0.00	
Cash at Bank	5549.00	5549.00
Bank Interest		901.00
Membership fees		10600.00
Donations		3000.00
Other Liabilities		5000.00
RECEIVED FROM MAHADEV DAS		22200.00
Grant in aid from NABARD,Bhubaneswar		150000.00
Grant in aid from NTPC,Talcher		125940.00
DSR TRAINING		80000.00
		403190.00
PAYMENTS		
Programme Expenses:		
Millet based Food Processing Programme Preservation and marketing NTPC -TALCHER	117000.00	
Millet food processing and preservation at kankadahada Dhenkanal, NABARD DDM DKL	137020.00	
DSR TRAINING PROGRAM	62978.00	
Prog Advance refunded from Mahadev Das	22200.00	339198.00
Administrative Expenses:		
Printing & Stationary	1500.00	
Travelling & Conveyance	3400.00	
House Rent	42000.00	
News paper & magazine	3600.00	
G.B.Meeting	1500.00	
M/S B C P & ASSOCIATES	7080.00	
Miscellaneous & Bank charges	516.00	59596.00
Closing Balance:		
Cash in hand	0.00	
Cash at Bank	4396.00	4396.00
		403190.00

Examined and found correct in accordance with the books,records and information supplied with.

For and on behalf of
For A K LENKA & CO
Chartered Accountants

A.K. LENKA & CO. * CHARTERED ACCOUNTANTS * CA BHUBANESWAR FRN-325851E

CA.A K LENKA,FCA
Partner
Membership No-061761
Bhubaneswar, 31st Oct, 2025

For and on behalf of
SDF

Budhadev Das
Secretary
Social Development Foundation
Budhadev Das
Secretary

SOCIAL DEVELOPMENT FOUNDATION (SDF)
PLOT NO-602, BALLAHAR CHHAK, PO/VIA-TALCHER,
SANTHAPADA, CHAINPAL COLONY
TALCHER, Dist-ANGUL and ODISHA-759104
SCHEDULE FORMONG PART OF ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

(1) SIGNIFICANT OF ACCOUNTING POLICIES & NOTES TO ACCOUNTS

A. SYSTEM OF ACCOUNTING

1. Method of accounting: Mercantile System

2. The accountings are prepared and presented on the principles applicable to a going concern.
3. Grants are accounted for on the basis of Indian Rupees (INR) amount credited to the bank account.
4. Project funds restricted by outside agencies under the terms of contract are recorded as contract liabilities and to the extent they are utilised during the year are only recognised as income of the year
5. Materials/ service received free of cost are accounted for on the basis of the information about rupees equivalent to the same provided by the Funder/Donor.
6. Contingent liability, if any is shown by way of note to the accounts.
7. The supporting to the programmers expenses incurred in the rural areas are obviously hand written & in Cash
8. **Fixed assets & Depreciation**
   - I) Fixed assets are stated at cost less depreciation. Cost of acquisition is inclusive of freight duties, taxes, financial cost and other related expenses up to the date of commissioning of the assets.
   - II) The organization is following the written down value method of depreciation in respect of all assets at the rates as per Income Tax Act.
   - III) Transparent register relating to fixed Assets are yet to be updated

9. Figures are rounded off to nearest Rupees.

10. Brought forward previous year figures are regrouped/rearranged wherever necessary to comply with current years reporting requirements.

For A K LENKA & CO
Chartered Accountants

A.K. LENKA & CO. CHARTERED ACCOUNTANTS BHUBANESWAR FRN-325851E

CA.A K LENKA, FCA, DISA (ICAI)
Partner
Meb No-061761

For and on behalf of
SOCIAL DEVELOPMENT
FOUNDATION (SDF)

Budhadev Das
Secretary
Social Development Foundation
Secretary

Date:- 31/10/2025
Place:- Bhubaneswarl