

Independent Auditor's Report

To
The Members of
SAMBANDH

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **SAMBANDH**, which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. 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 society 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 Society as at 31 March 2025, and its deficit for the year ended on that date

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). 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 the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and 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 the Management for the Financial Statements

4. The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

5. 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.

Auditor's Responsibilities for the Audit of the Financial Statements

6. 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 Standards on Auditing 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.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism 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.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of society'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.
 - 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.
8. We communicate with the management 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.



Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2025:
- Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the society on regular basis. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the society and the same is maintained in accordance with the provisions of the Act and the rules made thereunder.
 - Receipts and disbursements are properly and correctly shown in the accounts;
 - The cash balance, vouchers, bank book etc. are in custody of Finance Officer and the same are in agreement with Books of account on the date of our audit.
 - In our opinion and according to the information provided to us, no property or funds of the society were applied for any object or purpose other than the object or purpose of the society;
 - Society has invested its surplus under the provisions of section 11(5) of the Income Tax Act.
 - In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the governing board or any other person while in the management of the society were identified;
 - In our opinion and according to the information provided to us, no governing board member has any interest in the investment of the trust;
 - 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 S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426



Place: New Delhi
Date: 28.07.2025
UDIN: 25057426BMIBWU2505

SAMBANDH

REGD. OFFICE : 56, VASANT VIHAR, BRAHMESWAR PATNA, BHUBANESWAR, ODISHA
ADMN. OFFICE : 472/756, AT - SARADEIPUR, PO - GOPINATHPUR, UTTARA, BHUBANESWAR, ODISHA

Balance Sheet as at 31st March 2025

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NPO Funds	3		
(a) General Fund		2,832,295	3,192,997
(b) Assets Fund		6,192,652	6,016,707
(c) Project Fund		12,254,104	14,781,695
		21,279,052	23,991,399
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
		-	-
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Other current liabilities	4	8,744,595	9,271,103
		8,744,595	9,271,103
Total		30,023,647	33,262,502
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	5		
(i) Property, Plant and Equipment		6,192,652	6,016,707
(ii) Intangible assets		-	-
(b) Non-current investments	6	1,084,830	1,500,000
(c) Long Term Loans and Advances	7	179,118	-
(d) Other non-current assets		-	-
		7,456,600	7,516,707
2 Current assets			
(a) Current investments		-	-
(b) Grant Receivables	8	8,419,682	7,779,486
(c) Cash and bank balances	9	12,685,078	16,468,185
(d) Short Term Loans and Advances	10	799,295	810,865
(e) Other current assets	11	662,991	687,259
		22,567,046	25,745,795
Total		30,023,647	33,262,502

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements.

For & on behalf :
S. Sahoo & Co.
Chartered Accountants
FRN No: 322952E



[CA (Dr.) Subhajit Sahoo, FCA, LLB]
Partner
M No: 057426

For & on behalf :
SAMBANDH



Dr. Puspangini Mohanty
SECRETARY

Place : Bhubaneswar
Date : 28.07.2025

UDIN: 25057426BMIBWU2505

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Income and Expenditure for the year ended on 31st March 25*(Amount in INR)*

	Particulars	Note	31 March 2025	31 March 2024
I	Income			
(a)	Donations and Grants	12	61,554,423	45,973,560
(b)	Other Income	13	877,489	1,180,837
II	Total		62,431,912	47,154,397
III	Expenses:			
(a)	Expenditure on Objects of Organization-Program Expenses	14	59,057,907	44,661,613
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	15	6,262,298	5,809,275
(d)	Grant Refunded		-	2,048
	Total		65,320,205	50,472,936
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- II)		-2,888,293	-3,318,539
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-IV)		-2,888,293	-3,318,539
VII	Extraordinary Items		-	-
VIII	Excess of Income over Expenditure for the year (VII-VIII)		-2,888,293	-3,318,539
	Appropriations Transfer to funds:			
	Transfer to Project Fund		-2,527,591	-3,385,256
	Transfer to General Fund:		-360,702	66,717

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :

S. Sahoo & Co.
Chartered Accountants
FRN No: 322952E



[CA (Dr.) Subhajit Sahoo, FCA, LLB]
Partner
M No: 057426

For & on behalf :**SAMBANDH**

Dr. Puspangini Mohanty
SECRETARY



Place : Bhubaneswar

Date : 28.07.2025

UDIN: 25057426BMIBWU2505

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Receipts & Payment Account For The Year Ended 31st March 2025*(Amount in INR)*

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		16,468,185	20,135,868
Donation & Grants	16	60,914,227	44,631,342
Other Receipts	17	927,205	1,079,708
Increase in Current Liability		-	2,736,202
Investments matured during the year (net)		415,170	-
Total		78,724,787	68,583,120
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	14	59,057,907	44,661,613
Establishment Expenses	15	6,262,298	5,809,275
Grant Refunded		-	2,048
Investments made during the year		-	1,500,000
Decrease in Current Liability		526,507	-
Loans & Advances paid during the year		192,996	141,999
Closing Balance			
Cash and Bank Balances		12,685,078	16,468,185
Total		78,724,787	68,583,120

Brief about the Entity & Summary of significant accounting policies 1&2
The accompanying notes are an integral part of the financial statements

For & on behalf :**S. Sahoo & Co.**

Chartered Accountants

FRN No: 322952E


**[CA (Dr.) Subhajit Sahoo, FCA, LLB]**

Partner

M No: 057426

Place : Bhubaneswar

Date : 28.07.2025

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Dr. Puspangini Mohanty

SECRETARY



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ADMN. OFFICE : 472/756, AT - SARADEIPUR, PO - GOPINATHPUR, UTTARA, BHUBANESWAR, ODISHA
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

3 Fund Details	31 March 2025	31 March 2024
a General Fund		
Opening balance	3,192,997	3,126,281
Add: Excess of Income Over Expenditure	(360,702)	66,717
	<u>2,832,295</u>	<u>3,192,997</u>
b Assets Funds		
Opening balance	6,016,707	5,747,468
Add: Assets purchased during the year	837,260	838,692
Less: Depreciation charged during the year	661,315	569,452
	<u>6,192,652</u>	<u>6,016,707</u>
c Project Funds		
Opening balance	14,781,695	18,166,951
Add: Transfer from Income and Expenditure Account	(2,527,591)	(3,385,256)
	<u>12,254,104</u>	<u>14,781,695</u>
4 Other current liabilities	31 March 2025	31 March 2024
Provisions & Payables:		
General Fund	53,200	178,220
ICRISAT	66,280	66,280
Eshakti	15,600	15,600
PPL	24,004	24,004
ANM Training	17,420	17,420
TRIFED	412,610	412,610
OTELP - Suliapada	126,244	126,244
OTELP PLUS	287,905	287,905
EdelGive Foundation	103,842	3,594
WMC - Deogarh	525,009	311,075
ASHA Training-Chowdhar/CDR	5,853	5,853
Sambandh Wadi Project	2,191,131	2,191,131
Sambandh-WADI-Thakurmunda Phase-II	762,238	762,238
Sambadh-WADI-Karanjia	1,128,351	1,128,351
EdelGive Foundation (New)	15,852	14,486
Sambadh NTPC	5,000	5,000
Swahar	8,801	257,750
Millet Mission	93,335	113,444
APF	14,465	342,389
SIRD	62,878	62,878
SIRD Training Chowdhar	32,883	32,883
Wadi - Kusumi	114,602	50,007
SIRD Training Jashipur	31,294	31,294
HWC	1,996,140	1,435,888
Hatching Hope Project	1,350	1,350
Hatching Hope Pathway	38,305	386,830
Covid 19 Relief Package	26,065	26,065
OSEDP	625	625
OSEDP_New	-	219,570
Transform Project	583,313	500,794
Dalyan Foundation	-	259,325
Total	8,744,595	9,271,103
6 Investment	31 March 2025	31 March 2024
Fixed Deposits	1,084,830	1,500,000
Total	1,084,830	1,500,000

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Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

7 Long Term Loans and Advances	31 March 2025	31 March 2024
Security Deposits	179,118	-
	179,118	-
Sub-classification:		
Secured, considered good;	179,118	-
Unsecured, considered good;	-	-
Doubtful	-	-
Total	179,118	-
8 Grant Receivables	31 March 2025	31 March 2024
Grant receivable	8,419,682	7,779,486
Total	8,419,682	7,779,486
9 Cash and Bank Balances	31 March 2025	31 March 2024
Cash on hand	72,842	89,325
Cash at Bank	12,612,236	16,378,860
Total	12,685,078	16,468,185
10 Short Term Loans and advances	31 March 2025	31 March 2024
Staff / Vendor Advances:		
PPL	16,000	16,000
General	116,700	232,051
OTELP Plus	540	540
SIRD	2,086	2,086
Hatching Hope - Pathway	103,439	5,168
OSEDP	134,572	134,572
OSED - New	24,548	4,216
Transform	-	14,822
Revolving Fund - WADI Karanjia	187,825	187,825
Revolving Fund - WADI Thakurmunda	213,585	213,585
	-	-
Total	799,295	810,865
Sub-classification:		
Secured, considered good;	397,885	810,865
Unsecured, considered good;	-	-
Doubtful	401,410	-
Total	799,295	810,865
11 Other current assets	31 March 2025	31 March 2024
Bank Guarantee	496,930	465,900
Accrued Interest	51,412	101,128
TDS Receivable	114,648	120,230
Total	662,991	687,259
12 Donations and Grants	31 March 2025	31 March 2024
(a) Grants	61,453,423	45,968,510
(b) Donation	101,000	5,050
Total	61,554,423	45,973,560

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Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

13 Other income	31 March 2025	31 March 2024
(a) Interest income	320,124	370,123
(b) Other income	557,365	810,714
Total	877,489	1,180,837
14 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
(a) MWH-Jashipur	1,623,603	1,187,351
(b) MWH-THA	1,802,325	1,384,384
(c) WMC - Deogarh	553,044	559,000
(d) EdelGive Foundation - New	1,199,080	3,514,350
(e) EdelGive Foundation - 2024-27	1,527,351	-
(f) APF	8,975,001	9,016,779
(g) NHM - Bike Ambulance	245,840	213,600
(h) Wadi - Kusumi	335,286	575,650
(i) Swahar	5,731,298	1,279,035
(j) Millet Mission	2,648,681	1,677,934
(k) MDA	407,200	828,000
(l) HWC	7,728,510	2,826,000
(m) NABARD/VDMP	54,875	300,780
(n) Transform Project	10,649,858	8,621,823
(o) Hatching Hope - Pathway	10,398,544	4,441,634
(p) Odisha Sustainable Development Project	2,638,401	6,289,713
(q) Dalyan Foundation	2,539,010	1,945,580
Total	59,057,907	44,661,613
15 Establishment Expenses	31 March 2025	31 March 2024
General Fund	1,303,198	1,193,483
Eshakti	-	20,393
MWH-Jashipur	70,730	45,993
MWH-THA	74,417	46,662
WMC - Deogarh	91,402	269,933
EdelGive Foundation - NEW	124,661	375,218
EdelGive Foundation 2024-27	107,285	-
APF	602,729	676,867
SIRD	-	389
Swahar	570,252	321,203
Millet Mission	508,075	538,655
MDA	11,816	24,840
Wadi - Kusumi	95,040	151,296
HWC	758,376	226,362
Transform Project	790,605	654,657
Hatching Hope Programme	-	36
Odisha Socio Economic Development Project	-	322
Hatching Hope - Pathway	581,845	478,279
Odisha Sustainable Development Project	339,124	470,418
Dalyan Foundation	232,744	314,268
Total	6,262,298	5,809,275
16 Donations and Grants Received	31 March 2025	31 March 2024
(a) Grants	60,813,227	44,626,292
(b) Donation	101,000	5,050
Total	60,914,227	44,631,342

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Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

17 Other receipts	31 March 2025	31 March 2024
(a) Interest income	369,840	268,994
(b) Other income	557,365	810,714
Total	927,205	1,079,708

3.c Project Funds	31 March 2025	31 March 2024
MHW/Jaishpur	803,370	688,244
Millet Mission	720,216	309,515
Sawhar	7,113	4,689
MHW_THA	628,073	507,190
Wadi - Kusumi	244,071	136,798
APF	7,544,030	9,261,056
Bike Ambulance	183,915	1,175
Covid 19 Relief Package	-	2,610
Covid Support FPO in Odisha	-	707,864
Poultry Disease outbreak in India	-	101
Covid Relief Programme	-	343,540
Covid Training	283	283
Odisha Social Economic Development Project	834,270	1,305,809
Hatching Hope - Pathway	1,081,388	239,850
Dalyan Foundation	207,374	1,272,971
Total	12,254,104	14,781,695

8.a Grant Receivable	31 March 2025	31 March 2024
ANM Training	13,920	13,920
TRIFED	409,187	409,187
OTELP - Suliapada	111,153	111,153
OTELP PLUS	158,639	158,639
EdelGive Foundation	95,999	12,338
ASHA Training - Jashipur	43,514	43,514
NABARD WADI Project	2,248,324	2,248,324
NABARD-WADI-Thakurmunda Phase-II	670,999	670,999
NABARD-WADI-Karanjia	1,198,003	1,198,003
Watershed Management	641,896	630,662
HWC	1,241,248	1,075,562
SIRD	52,707	52,707
SIRD Training Chowdhar	19,173	19,173
SIRD Training Jashipur	30,962	30,962
MSED through small livestock	4,771	4,771
Hatching Hope Programme	664,259	664,259
Transform Project	566,230	190,117
OSDP_New	248,699	245,197
Total	8,419,682	7,779,486

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Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

12.a Grants	31 March 2025	31 March 2024
MWH-Jashipur	1,783,757	1,458,982
MWH-THA	1,976,477	1,651,702
APF	7,860,000	9,800,000
EdelGive Foundation New	1,323,741	3,490,945
EdelGive Foundation 2024-2027	1,634,632	-
WMC - Deogarh	643,635	828,002
WADI - Kusumi	537,600	863,744
Swahar	6,286,615	1,599,990
Millet Mission	3,548,050	2,520,219
MDA	419,016	852,840
NHM - Bike Ambulance	428,580	142,860
VDMP	28,700	20,500
NABARD	117,150	130,000
HWC	8,486,886	3,052,362
ASCO	57,750	-
Hatching Hope - Pathway	11,787,768	4,120,048
Odisha Sustainable Development Project	1,434,339	5,177,740
Dalya Foundation	1,698,468	3,523,314
Transform Project	11,400,258	6,735,261
Total	61,453,423	45,968,510
13.a Interest Income	31 March 2025	31 March 2024
MWH Jashipur	25,702	24,750
OTELP	782	763
OTELP Plus	3,823	3,842
MWH-THA	21,148	18,808
APF	704	-
Watershed Management	811	931
Edelgive Foundation 2024-27	4	-
General	130,801	159,586
Swahar	17,359	4,937
Millet Mission	19,407	7,933
WADI - Karanjia	-	626
Staff Welfare	-	171
E-shakti	-	996
Hatching Hope - Pathway	34,159	62,224
Odisha Sustainable Development Project	17,530	39,697
Dalyan Foundation	7,689	9,505
Transform Project	40,205	35,354
Total	320,124	370,123
13.b Other Income	31 March 2025	31 March 2024
Receipts from Training Center	471,900	730,070
Reimbursement Receipt	85,465	80,644
Total	557,365	810,714

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Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

16.a Grants	31 March 2025	31 March 2024
MWH-Jashipur	1,783,757	1,458,982
MWH-THA	1,976,477	1,651,702
APF	7,860,000	9,800,000
EdelGive Foundation New	1,333,300	3,478,820
EdelGive Foundation 2024-2027	1,541,412	-
WMC - Deogarh	632,402	536,147
SIRD	-	472,639
WADI - Kusumi	537,600	863,744
Swahar	6,286,615	1,599,990
Millet Mission	3,548,050	2,520,219
MDA	419,016	852,840
NHM - Bike Ambulance	428,580	142,860
VDMP	28,700	20,500
NABARD	117,150	130,000
HWC	8,321,200	1,976,800
ASCO	57,750	-
Hatching Hope - Pathway	11,787,768	4,120,048
Odisha Sustainable Development Project	1,430,837	4,932,543
Dalya Foundation	1,698,468	3,523,314
Transform Project	11,024,145	6,545,144
Total	60,813,227	44,626,292
17.a Interest Income	31 March 2025	31 March 2024
MWH Jashipur	25,702	24,750
OTELP	782	763
OTELP Plus	3,823	3,842
MWH-THA	21,148	18,808
APF	704	-
Watershed Management	811	931
EdelGive Foundation 2024-27	4	-
General	130,801	159,586
Swahar	17,359	4,937
Millet Mission	19,407	7,933
WADI - Karanjia	-	626
Staff Welfare	-	171
E-shakti	-	996
Hatching Hope - Pathway	34,159	62,224
Odisha Sustainable Development Project	17,530	39,697
Dalyan Foundation	7,689	9,505
Transform Project	40,205	35,354
Total	320,124	370,123
Add: Accrued Interest for Previous year	101,128	-
Less: Accrued Interest for Current Year	51,412	101,128
Total	369,840	268,994

SAMBANDH

REGD. OFFICE: 56, VASANT VIHAR, BRAHMESWAR PATNA, BHUBANESWAR, ODISHA
ADMN. OFFICE: 472/756, AT - SARADEIPUR, PO - GOPINATHPUR, UTTARA,
BHUBANESWAR, ODISHA

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF FCRA ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2025.

1. SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of Accounting: The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Society is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.

1.2 Fixed Assets: Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

1.2.1 Assets purchased during the year are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.

1.2.2 Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet

1.2.3 No revaluation of fixed assets was made during the year.

1.3 Depreciation: Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%
Vehicle	15%

As the total value of the Assets acquired is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

1.4 Revenue Recognition: Restricted project grants were recognized as income on the grant received during the project period, whereas unrestricted project grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.

1.5 Project Fund: The Project Fund was recognized on the basis of unspent balance of Grant Recognized as income over the grant utilized during the period. Grant Income of the year, to the extent unutilized has transferred to Project Fund vide schedule -No.-03 of the Balance Sheet.

1.6 Grant Receivable: Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets vide schedule No.-08 of the Balance Sheet.

1.7 Bank Interest: As the Interest earned on saving bank account has been derived on unutilized donor funds therefore the same has been allocated to respective donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.4.2024 to 31.03.2025 in the savings bank account.

1.8 Expenditure: Expenses are recorded on accrual basis.

1.9 Foreign Contribution: Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

2. NOTES TO ACCOUNTS

2.1 Income and expenses are generally disclosed as per budget of the funding/donor agencies.

2.2 There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961

2.3 Previous year figures to the extent possible has been regrouped and rearranged wherever required.

2.4 Pending Legal Case/Contingent Liabilities: It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against SAMBANDH.

2.5 The Organization is registered under :

a) Societies Registration Act. Vide Registration No 21514/90.

b) Under section 12A of the Income Tax Act, 1961 vide registration No. **AAAAS0942GE20169** dated **02.10.2021**. The organization has submitted the Income Tax Return for the year 2023-24 before the due date.

- c) Foreign Contribution Regulation Act, 2010 vide registration no. - 104830116 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-4 Return for the year 2023-24 before the due date.
- d) PAN of the Organization is **AAAAS0942G**.

For & On behalf of
S.SAHOO & CO
Chartered Accountants
FR No: 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: 057426



For & On behalf of
SAMBANDH



Dr. Puspangini Mohanty
Secretary



Place: Bhubaneswar

Date: 28-07-2025

UDIN: 25057426BMIBWU2505