DUTT & KHAN
CHARTERED ACCOUNTANTS

CA INDIA

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Independent Auditor's Report

THE MEMBERS,
MASHAL
20C, PATLIPUTRA COLONY
PATNA 800014
BIHAR

Report on the Audit of Financial Statements Opinion for the year ended 31st March 2025

We have audited the accompanying financial statements of "MASHAL" ("Society"), registered under Societies Registration Act 1860 which comprise the Balance Sheet as on 31st March , 2025 and the statement of Income & Expenditure & Statement of Receipts and Payments for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 Societies Registration Act, 1860 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the as at March 31, 2025 and its financial performance for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under the Societies Registration Act, 1860. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Societies Registration Act, 1860 and the Rules thereunder, 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.

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Emphasis of Matter

The society unit's net worth is positive and the unit has not taken unsecured loans from its members. As per the management the Society is still a going concern entity because it is in process of identifying new plans to improve the performance of the society. Instead of the above factors there is no uncertainty on the society 's ability to continue as a going concern. The society has prepared its financial statements on a going concern basis. Information other than the Financial Statements and Auditors' Report thereon The Society's management and members are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Board of Members is responsible for the matters stated in Societies Registration Act, 1860. ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under the Act. 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. In preparing the financial statements, the Board of Members 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 the Board of Members either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so. The Board of Members are also responsible for overseeing the society 's financial reporting process.

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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.
- 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.
- 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. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

DUTT & KHAN
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CHARTERED ACCOUNTANTS

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements, read with note on accounts given in Schedule R , 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 Society as at 31st March, 2025;

(b) in the case of the statement of Income & Expenditure, of the SURPLUS for the year ended on that date ;

Report on Other Legal and Regulatory Requirements

a. we have 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 unit so far as appears from our examination of those books ;

c. the Balance Sheet, statement of income & expenditure of the unit of the society, dealt with by this Report are in agreement with the books of account ;

d. As explain to us said society had followed the provisions of The Societies Registration Act 1860.

For Dutt & Khan
Chartered Accountants

DUTT & KHAN
PATNA
CHARTERED ACCOUNTANTS

(C.A. Anuj K. Ganguly)
Partner
Membership no. 401981
FRN no. 000565C OF 1972

Date : 23.08.2025
Place : Patna
UDIN : 25401981BMKVHN8701

MASHAL

PATNA

BALANCE SHEET

AS AT 31 MARCH 2025

SOURCE OF FUNDS	SCHEDULE	AS AT 31 MARCH 2025	AS AT 31 MARCH 2024
- CAPITAL & OTHER FUNDS	"A"	96,99,895.03	78,36,496.07
- DESIGNATED FUNDS	"B"	1,89,01,457.44	2,31,10,217.68
- GENERAL RESERVE	"C"	6,14,91,241.35	5,91,36,163.47
CURRENT LIABILITIES & PROVISIONS	"D"	6,37,513.82	2,80,093.24
TOTAL		**9,07,30,108.88**	**9,03,62,970.46**
APPLICATION OF FUNDS			
NET FIXED ASSETS	"E"	96,99,895.03	78,43,293.42
INVESTMENTS Fixed Deposit with Bank & Mutual Funds	"F"	6,68,21,121.10	6,80,39,304.20
CURRENT ASSETS , LOAN & ADVANCES	"G"	1,42,09,092.75	1,45,30,206.85
TOTAL		**9,07,30,108.88**	**9,03,62,970.46**

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS "R"

Annexure to our report of even date attached

FOR DUTT & KHAN
CHARTERED ACCOUNTANT
FIRM REGISTRATION NO - 000565C

Ganguly

ANUJ KUMAR GANGULY
PARTNER
M.NO - 401981

DATE : 23.08.2025
PLACE : PATNA

UDIN : 25401981BMKVHN8701

President MASHAL	Secretary Mashal	Treasurer Mashal

MASHAL
PATNA

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

AMOUNT IN RS.

INCOME	SCHEDULE	FOR THE YEAR ENDED 31ST MARCH, 2025	FOR THE YEAR ENDED 31ST MARCH, 2024
UNSPENT GRANT OF PREVIOUS YEAR	"B"	2,31,10,217.68	1,34,35,980.12
GRANT RECEIVED DURING THE YEAR	"B"	3,72,21,900.00	4,07,02,776.26
LOCAL CONTRIBUTION		9,66,862.00	-
DISPENSARY INCOME	"H"	1,37,57,029.00	1,33,12,323.00
SALE OF MEDICINE	"I"	4,95,88,001.52	4,46,65,077.64
INTEREST INCOME	"J"	37,28,282.46	32,77,235.00
RECEIPT FROM ACTIVITIES	"K"	1,25,000.00	7,93,352.00
OTHER INCOME	"L"	2,42,085.00	15,91,073.39
TOTAL		12,87,39,377.66	11,77,77,817.41
EXPENDITURE			
DISPENSARY SUPPLIES	"M"	16,81,392.93	14,07,399.00
COST OF MEDICINES	"N"	3,91,29,423.59	3,57,27,031.30
PROGRAMME EXPENSES	O	47,62,238.74	20,39,411.00
PROJECT ESTABLISHMENT EXPENSES	"P"	1,53,86,843.33	1,47,37,766.04
ADMINSTRATIVE EXPENSES	"Q"	36,91,619.01	3,65,20,166.31
GRANT UTILISED DURING THE YEAR	"B"	4,14,30,658.24	3,10,28,538.70
LOCAL CONTRIBUTION - FOREIGN CONTRIBUTION UTILISED		4,53,450.00	-
DEPRECIATION	"D"	20,00,258.39	14,31,542.00
		10,85,35,884.23	12,28,91,854.35
UNSPENT GRANT TRANSFERRED TO DESIGNATED FUND		1,89,01,457.44	2,31,10,217.68
EXCESS OF INCOME OVER EXPENDITURE		13,02,035.99	41,77,711.52

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS — "R"

Annexure to our report of even date

FOR DUTT & KHAN
CHARTERED ACCOUNTANT
FIRM REGISTRATION NO - 000565C

PATNA

ANUJ KUMAR GANGULY
PARTNER
M.NO - 401981
DATE : 23.08.2025
PLACE : PATNA

President
MASHAL

Secretary
Mashal

Treasurer
Mashal

UDIN : 25401981BMKVHN8701

SCHEDULE 'A' TO 'R' FORMING PART OF ACCOUNTS

SCHEDULE A OF CAPITAL & OTHER FUNDS	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
SCHEDULE A OF CAPITAL FUND		
As per last Balance sheet	78,36,496.07	88,66,197.07
Add :- Transfer to General Reserve (Purchase of Fixed Assets)	26,85,764.00	4,08,638.00
Less : transfer from Income & Expenditure	20,00,258.39	14,38,339.00
Add :- Transfer to General Reserve (Purchase of Fixed Assets)		
Less: Adjustment during the year	-	
Less: Tim Tebow Foundation (Excess Utilisation)	-	
Add :- Purchase of Fixed Assets (Transfer to Bihar Skill Development Mission)	7,58,990.00	
Add :- Purchase of Fixed Assets (Transfer to UNICEF - Capacity Strengthening Support to Organisation 7%)	2,32,800.00	
Add :- Purchase of Fixed Assets (Transfer to Asha Kiran)	-	
Add: Asha Kiran (Net Value of Assets certified by Management)	-	
Add- Transfer from General Reserve	186103.35	
TOTAL	**96,99,895.03**	**78,36,496.07**

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

SCHEDULE B OF DESIGNATED FUNDS

	Opening Fund as on	Fund Received	Utilised During The Year	Closing Balance
Unicef Projects				
Empowering Girls to Lead the Way for Edu in Bihar	33,28,000.00	16,39,550.00	49,67,550.00	-
Capacity Strengthening Support to Organisation 7%		3,47,603.00	3,47,603.00	-
Asha Kiran Home For Girls (NFC)	23,62,329.99	5,52,234.00	22,23,863.08	6,90,700.91
Bihar Skill Development Mission	-	-	9,88,900.00	-9,88,900.00
Fund for Education of Poor Children	3,77,830.00	10,61,600.00	7,73,101.00	6,66,329.00
Integrated Tribal Development Programme II- Mashal TDF Project II	50,141.86	4,88,277.00	5,33,247.22	5,171.64
Integrated Tribal Development Programme I Mashal TDF Project I	59,543.56	3,98,505.00	4,48,835.72	9,212.84
Persons with Diabilities Fund	2,00,677.00	4,05,000.00		6,05,677.00
Integrated Tribal Development Programme II- Ramankabad Tribal Development Fund	21,89,418.00	35,57,950.00	27,79,881.60	29,67,486.40
Integrated Tribal Development Programme I- Gobadda Tribal Development Committee	**4,99,753.05**	5,52,609.00	4,46,240.70	6,06,121.35
Welfare / Empowerment of Women General	16,55,812.00	8,65,400.00	2,74,020.00	22,47,192.00
CF Congregrational Fund, Jamalpur 2 (A-16/2023)	10,36,084.00	-	1036084	-
AAWS- Asha Kiran - Enhancing Infra. & Support	-	53,85,153.00	3331590	20,53,563.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 2	57,458.00	3,00,947.00	358404	
GD - Promoting Sus. Sci. Agri. Sys.- Yr 3	-	14,99,296.00	1349356.92	1,49,939.08

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

IBC - Promotion of Basic Education of Girl Children	-	36,29,239.00	953655	26,75,584.00
KFB Austria	11,67,955.00	19,84,828.00	2027945	11,24,838.00
KM - Prom. of Basic Learning Among the Child	84,265.12	27,56,193.00	2647780	1,92,678.12
Tim Tebow Foundation - Night to Shine	-	4,12,750.00	412750	-
A-13/2024-Empowering Adolscents in Chenari & Sasram	11,98,350.00	-	1198350	-
A-15/2024-Transforming Lives in Raxaul & Gahiri	12,15,640.00	-	1215640	-
A-16/2024-Enhancing Skill of Grass Root Level Staff	7,66,514.00	-	766514	-
AAWS -Integrated Living of Persons with Disabilities	39,87,423.00	-	2291817	16,95,606.00
CHF - Solar Energy Integration Project at Shiekhpur	19,58,207.00	-	1958207	-
Edu. Of Children From Poor Families- Sumbuk, Darjee	63,285.00	27,30,707.00	2793992	-
EW-Interim Fin Support for Empwt of Rural Poor Girl	-	5,45,600.00	545600	-
MU- Emp of CBO Women & Adolscent Girls of Dalit.	-	28,18,007.00	2480945	3,37,061.00
SND - Congregational Fund A-36/2025	-	10,96,095.00	889095	2,07,000.00
SND - Congregational Fund A-37/2025	-	21,07,806.00	6069	21,01,737.00
SND - Congregational Fund A-40/2025	-	20,86,551.00	713478	13,73,073.00
Asha Kiran - (Maintenance and Care of Girls)	2,46,278.60	-	124544	1,21,734.60
Empowerment of Women Fund	6,05,252.50	-	545600	59,652.50
TOTAL	**2,31,10,217.68**	**3,72,21,900.00**	**4,14,30,658.24**	**1,89,01,457.44**

DUTT & KHAN
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CHARTERED ACCOUNTANTS

SCHEDULE C OF GENERAL RESERVE

As per last Balance Sheet	5,91,36,163.47	5,43,13,501.72
Add :- Written off		27,402.69
Less:- Receivables from RNTCP		5,57,455.00
Less :- Written off	32,558.61	41,168.70
Less :- Transfer to Capital Reserve	3,37,100.00	2,07,288.00
Add :- Adjustment during the year	1,25,581.58	9,919.00
Less :- Purchased Of Fixed Assets		41,350.00
Add: Advance refund by Nabard Project	-	
Add :- Transfer from capital fund (depreciation)	20,00,258.39	14,54,892.00
Less :- Tds As on 31/02/2024	507165.12	
Add/Less:- Surplus/Deficit for the year	13,02,035.99	66,68,189.54
Less- Transfer from General Reserve	186103.35	
Less: Interest Payable to Nabard	9,871.00	
TOTAL	**6,14,91,241.35**	**5,91,36,163.47**

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CHARTERED ACCOUNTANTS

MASHAL
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SCHEDULE E OF FIXED ASSETS
E1- FOREIGN CONTRIBUTION ACCOUNTS

NAME OF ASSETS	DEP. RATE	COST				DEPRECIATION			NET BLOCK	
		AS ON 01.04.2024	ADDITIONS More Than 180 Days	ADDITIONS Less Than 180 Days	AS ON 31.03.2025	AS ON 01.04.2024	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2025	AS ON 31.03.2024
*** FURNITURE & FIXTURES**										
- Furniture	10%	74,485.00	-	-	74,485.00	45,628.00	2,886.00	48,514.00	25,971.00	28,857.00
*** PLANT & MACHINERY**										
- Audio Visual E	15%	1,11,116.00	-	-	1,11,116.00	92,746.00	2,756.00	95,502.00	15,614.00	18,370.00
- Vehicle	15%	1,05,350.00	-	-	1,05,350.00	9,803.00	14,332.00	24,135.00	81,215.00	95,547.00
-- Bicycle	15%	15,800.00	-	-	15,800.00	13,158.00	396.00	13,554.00	2,246.00	2,642.00
-- Scooty	15%	1,31,331.00	-	-	1,31,331.00	1,08,764.00	3,385.00	1,12,149.00	19,182.00	22,567.00
-- Jeep	15%	6,76,413.00	-	-	6,76,413.00	5,64,772.00	16,746.00	5,81,518.00	94,895.00	1,11,641.00
-- Bolero	15%	11,97,085.00	-	-	11,97,085.00	3,97,058.00	1,20,004.00	5,17,062.00	6,80,023.00	8,00,027.00
- Health Centre	15%	14,80,487.00	-	-	14,80,487.00	11,12,633.00	55,178.00	11,67,811.00	3,12,676.00	3,67,854.00
- Solar Panel	40%	-	-	14,53,154.00	14,53,154.00	-	2,90,631.00	2,90,631.00	11,62,523.00	-
- Submersible P	15%	-		18,820.00	18,820.00	-	1,412.00	1,412.00	17,408.00	-
- Generator	15%	28,800.00	-	-	28,800.00	18,753.00	1,507.00	20,260.00	8,540.00	10,047.00
- CCTV	15%	79,970.00	-	-	79,970.00	49,654.00	4,547.00	54,201.00	25,769.00	30,316.00
- Computers &	40%	5,63,985.00	63,340.00	19,350.00	6,46,675.00	5,04,130.00	53,148.00	5,57,278.00	89,397.00	59,855.00
-- Tablets	40%	-	-	7,94,000.00	7,94,000.00	-	1,58,800.00	1,58,800.00	6,35,200.00	-
TOTAL Rs.		**44,64,822.00**	**63,340.00**	**22,85,324.00**	**68,13,486.00**	**29,17,099.00**	**7,25,728.00**	**36,42,827.00**	**31,70,659.00**	**15,47,723.00**

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CHARTERED ACCOUNTANTS

MASHAL

E2- NON FOREIGN CONTRIBUTION ACCOUNTS

NAME OF ASSETS	DEP. RATE	COST: AS ON 01.04.2024	COST: Total	COST: ADDITIONS More Than 180 Days	COST: ADDITIONS Less Than 180 Days	COST: AS ON 31.03.2025	DEPRECIATION: AS ON 01.04.2024	DEPRECIATION: Total	DEPRECIATION: FOR THE YEAR	DEPRECIATION: AS ON 31.03.2025	NET BLOCK: AS ON 31.03.2025	NET BLOCK: AS ON 31.03.2024
* FURNITURE & FIXTURES												
- Furniture	10%	4,35,732.64	4,35,732.64	11,424.00	-	4,47,156.64	2,13,501.00	2,13,501.00	23,366.00	2,36,867.00	2,10,289.64	2,22,231.64
* PLANT & MACHINERY			-			-		-	-	-	-	-
- Electrical Equipments	15%	3,15,928.12	3,15,928.12	-	-	3,15,928.12	2,22,599.00	2,22,599.00	13,999.37	2,36,598.37	79,329.75	93,329.12
- Library books	40%	12,712.00	12,712.00	-	-	12,712.00	12,401.00	12,401.00	124.40	12,525.40	186.60	311.00
- Audio Visual Equipments	15%	38,800.00	38,800.00	-	-	38,800.00	25,263.00	25,263.00	2,030.55	27,293.55	11,506.45	13,537.00
- Kitchen Equipments	15%	81,030.00	81,030.00	-	-	81,030.00	56,705.00	56,705.00	3,648.75	60,353.75	20,676.25	24,325.00
- Camera	15%	68,875.00	68,875.00	-	-	68,875.00	19,113.00	19,113.00	7,464.30	26,577.30	42,297.70	49,762.00
- Bolero	15%	12,20,965.00	12,20,965.00	-	-	12,20,965.00	4,04,979.00	4,04,979.00	1,22,397.90	5,27,376.90	6,93,588.10	8,15,986.00
- Vehicle mck	15%	7,083.79	7,083.79	-	-	7,083.79	3,386.00	3,386.00	554.67	3,940.67	3,143.12	3,697.79
- Mobile	15%	10,500.00	10,500.00	-	-	10,500.00	5,019.00	5,019.00	822.15	5,841.15	4,658.85	5,481.00
- F5 Lock Stiching Machine	15%	-	-	5,04,350.00	-	5,04,350.00	-	-	75,652.50	75,652.50	4,28,697.50	-
- Headphone with Mic	15%	-	-	-	10,040.00	10,040.00	-	-	753.00	753.00	9,287.00	-
- Motor Cycle	15%	-	-	1,11,289.00	-	1,11,289.00	-	-	16,693.35	16,693.35	94,595.65	-
- Solar Panel	40%	-	-	1,48,700.00	-	1,48,700.00	-	-	59,480.00	59,480.00	89,220.00	-
- Water Pump - Asha Kiran	15%	-	-	-	20,000.00	20,000.00	-	-	1,500.00	1,500.00	18,500.00	-
- Water Pump - Mahil Shikshan Kendra	15%	-	-	-	32,394.00	32,394.00	-	-	2,429.55	2,429.55	29,964.45	-
- Computers & Software	40%	3,25,453.28	3,25,453.28	3,11,600.00	-	6,37,053.28	2,87,204.00	2,87,204.00	1,39,940.00	4,27,144.00	2,09,909.28	38,249.28
- Marg ERP 9+Silver	40%	85,852.00	85,852.00	-	-	85,852.00	76,951.00	76,951.00	3,560.40	80,511.40	5,340.60	8,901.00
- Air Cooler	15%	8,000.00	8,000.00		-	8,000.00	4,450.00	4,450.00	532.50	4,982.50	3,017.50	3,550.00
- Mantra MIS 100 V2 IRIS Scanner	40%	-	-	17,100.00	-	17,100.00	-	-	6,840.00	6,840.00	10,260.00	-
TOTAL		26,10,931.83	26,10,931.83	11,04,463.00	62,434.00	37,77,828.83	13,31,571.00	13,31,571.00	4,81,789.39	18,13,360.39	19,64,468.44	12,79,360.33

DUTT & KHAN
PATNA
CHARTERED ACCOUNTANTS

SCHEDULE E3 HEALTH CENTRES

NAME OF ASSET	DEP. RATES	COST				DEPRECIATION			NET BLOCK	
		AS ON 01.04.2024	ADDITIONS More Than 180 Days	ADDITIONS Less Than 180 Days	AS ON 31.03.2025	AS ON 01.04.2024	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2024	AS ON 31.03.2025
*LAND & BUILDINGS										
Building	10%	22,26,727.50			22,26,727.50	18,33,045.00	39,368.00	18,72,413.00	3,93,682.50	3,54,314.50
Total (A)		**22,26,727.50**			**22,26,727.50**	**18,33,045.00**	**39,368.00**	**18,72,413.00**	**3,93,682.50**	**3,54,314.50**
									-	
* FURNITURE & FIXTURES									-	-
Furniture	10%	7,68,837.92	-	-	7,68,837.92	6,12,651.41	15,619.00	6,28,270.41	1,56,186.51	1,40,567.51
Fan & Fittings	10%	1,10,054.00			1,10,054.00	62,578.45	4,748.00	67,326.45	47,475.55	42,727.55
Furniture (SHG)	10%	34,623.00	-	-	34,623.00	27,842.00	678.00	28,520.00	6,781.00	6,103.00
Total (B)		**9,13,514.92**	**-**	**-**	**9,13,514.92**	**7,03,071.86**	**21,045.00**	**7,24,116.86**	**2,10,443.06**	**1,89,398.06**
									-	-
* PLANT & MACHINERY									-	-
Equipment's									-	-
General	15%	13,09,536.34	-	-	13,09,536.34	10,67,546.92	36,298.00	11,03,844.92	2,41,989.42	2,05,691.42
Electrical	15%	18,45,598.00	-	-	18,45,598.00	15,17,740.19	49,179.00	15,66,919.19	3,27,857.81	2,78,678.81
Lab Equipment	15%	21,38,141.00	-	-	21,38,141.00	14,67,046.00	1,00,664.00	15,67,710.00	6,71,095.00	5,70,431.00
Computer	40%	7,28,048.00	16,800.00	81,500.00	8,26,348.00	6,99,712.00	34,354.00	7,34,066.00	28,336.00	92,282.00
Camera	15%	9,990.00			9,990.00	9,182.87	121.00	9,303.87	807.13	686.13
Cycle	15%	2,600.00			2,600.00	2,406.89	29.00	2,435.89	193.11	164.11
AMC For BC 23	15%	25,000.00	-	-	25,000.00	6,938.00	2,709.00	9,647.00	18,062.00	15,353.00
Air Conditioner	15%	36,000.00	-	94,200.00	1,30,200.00	17,208.00	9,884.00	27,092.00	18,792.00	1,03,108.00
Computer (SHG	40%	40,000.00	-	-	-	40,000.00	-	-	-	-
Equipment's (S	15%	9,890.00	-	-	9,890.00	8,785.00	166.00	8,951.00	1,105.00	939.00
Generator	15%	2,50,000.00	-	-	2,50,000.00	2,31,438.00	2,784.00	2,34,222.00	18,562.00	15,778.00
Inverter	15%	47,300.00			47,300.00	41,274.00	904.00	42,178.00	6,026.00	5,122.00
Library Books	40%	39,376.55	-	-	39,376.55	39,209.64	67.00	39,276.64	166.91	99.91
Fire Extinguishe	15%	76,118.00	-	-	76,118.00	27,360.00	7,314.00	34,674.00	48,758.00	41,444.00
Fridge	15%	26,500.00			26,500.00	3,975.00	3,379.00	7,354.00	22,525.00	19,146.00
Medonic Hema	15%	22,420.00		-	22,420.00	9,684.00	1,910.00	11,594.00	12,736.00	10,826.00
Medicated The	15%	1,59,000.00		-	1,59,000.00	1,22,174.00	5,524.00	1,27,698.00	36,826.00	31,302.00
Medical Equipm	15%	23,000.00			23,000.00	14,977.00	1,203.00	16,180.00	8,023.00	6,820.00
Mobile	15%	18,000.00		11,500.00	29,500.00	8,387.00	2,304.00	10,691.00	9,613.00	18,809.00

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

Money Detecto	15%	2,500.00			2,500.00	2,313.96	28.00	2,341.96	186.04	158.04
Microscope	15%	46,032.00	-	-	46,032.00	42,179.83	578.00	42,757.83	3,852.17	3,274.17
Pumps	15%	33,450.00	-	-	33,450.00	32,498.42	143.00	32,641.42	951.58	808.58
Quant Analyser	15%	1,66,499.00	-	-	1,66,499.00	71,917.00	14,187.00	86,104.00	94,582.00	80,395.00
R O Machine	15%	18,500.00	-	-	18,500.00	10,292.00	1,231.00	11,523.00	8,208.00	6,977.00
Refreigrator	15%	11,490.00	-	-	11,490.00	10,397.85	164.00	10,561.85	1,092.15	928.15
Water Tank	15%	19,150.00	-	-	19,150.00	13,932.00	783.00	14,715.00	5,218.00	4,435.00
Smoke Detecto	15%	75,000.00	-	-	75,000.00	28,941.00	6,909.00	35,850.00	46,059.00	39,150.00
Solar Panel	40%	6,51,099.00	-	-	6,51,099.00	5,16,062.00	54,016.00	5,70,078.00	1,35,037.00	81,021.00
Stablisers	15%	40,140.00	-	-	40,140.00	29,791.61	1,552.00	31,343.61	10,348.39	8,796.39
SQA Machine	15%	4,06,087.00	-	-	4,06,087.00	3,43,227.00	9,429.00	3,52,656.00	62,860.00	53,431.00
Tube Well	15%	1,84,604.00	-	-	1,84,604.00	79,737.00	15,730.00	95,467.00	1,04,867.00	89,137.00
CCTV	15%	1,36,040.00	-	-	1,36,040.00	65,874.00	10,525.00	76,399.00	70,166.00	59,641.00
UPS	15%	18,500.00	-	-	18,500.00	5,134.00	2,005.00	7,139.00	13,366.00	11,361.00
Inverter Battery	15%	44,500.00	-	1,09,500.00	1,54,000.00	9,512.00	13,461.00	22,973.00	34,988.00	1,31,027.00
Vehicle	15%	12,09,306.60	-	-	12,09,306.60	7,18,589.80	73,608.00	7,92,197.80	4,90,716.80	4,17,108.80
Ultrasound Ma	15%	16,00,000.00		-	16,00,000.00	4,44,000.00	1,73,400.00	6,17,400.00	11,56,000.00	9,32,600.00
Total (C)		**1,14,69,415.49**	**16,800.00**	**2,96,700.00**	**1,17,42,915.49**	**77,59,443.98**	**6,36,542.00**	**83,55,985.98**	**37,09,971.51**	**33,86,929.51**
Total (A+B+C)		**1,46,09,657.91**	**16,800.00**	**2,96,700.00**	**1,48,83,157.91**	**1,02,95,560.84**	**6,96,955.00**	**1,09,52,515.84**	**43,14,097.07**	**39,30,642.07**

SCHEDULE E4 SOCIAL CENTRES

NAME OF ASSET	DEP. RATES	COST				DEPRECIATION			NET BLOCK	
		AS ON 01.04.2024	ADDITIONS More Than 180 Days	ADDITIONS Less Than 180 Days	AS ON 31.03.2025	AS ON 01.04.2024	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2025	AS ON 31.03.2024
Computers										
Computers	40%	8,576.57	-		8,576.57	8,337.00	96.00	8,433.00	143.57	239.57
Printer	40%		16,600.00		16,600.00	-	6,640.00	6,640.00	9,960.00	0
									-	-
Office Equipment									-	-
CCTV	15%	90,456.00	-		90,456.00	58,900.00	4,733.00	63,633.00	26,823.00	31,556.00
Air Conditioner	15%	1,45,464.00		-	1,45,464.00	21,820.00	18,547.00	40,367.00	1,05,097.00	1,23,644.00
Mobile	15%	16,150.00	-	-	16,150.00	9,522.00	994.00	10,516.00	5,634.00	6,628.00
Stabilisers	15%	19,824.00		-	19,824.00	2,974.00	2,528.00	5,502.00	14,322.00	16,850.00
Fridge	15%	1,06,124.59			1,06,124.59	49,868.00	8,438.00	58,306.00	47,818.59	56,256.59
Inventor & Batt	15%	78,800.03		-	78,800.03	52,695.00	3,916.00	56,611.00	22,189.03	26,105.03

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

Pedestral Fan	15%	8,660.09	-		8,660.09	5,551.00	466.00	6,017.00	2,643.09	3,109.09
Water Filter	15%	9,029.40	-		9,029.40	6,135.00	434.00	6,569.00	2,460.40	2,894.40
									-	-
Vechile									-	-
Motor Cycle	15%	1,04,990.99	-		1,04,990.99	71,334.00	5,049.00	76,383.00	28,607.99	33,656.99
									-	-
Plant & Machinery									-	-
Boxes	5%	32,400.00	-		32,400.00	7,330.00	1,254.00	8,584.00	23,816.00	25,070.00
Plant & Machin	15%	1,09,269.43	-		1,09,269.43	72,818.00	5,468.00	78,286.00	30,983.43	36,451.43
TV & Home The	15%	86,000.00		-	86,000.00	44,475.00	6,229.00	50,704.00	35,296.00	41,525.00
Weighting Mac	15%	3,844.48	-		3,844.48	2,612.00	185.00	2,797.00	1,047.48	1,232.48
Water Tank	10%	-	4,200.00		4,200.00	-	420.00	420.00	3,780.00	-
									-	-
FURNITURE & FIXTURES									-	-
Furniture & Fitt	10%	6,20,062.94	5,900.00		6,25,962.94	3,23,170.00	30,279.00	3,53,449.00	2,72,513.94	2,96,892.94
Electric Kettle	10%	-	1,100.00	-	1,100.00	-	110.00	110.00	990.00	-
TOTAL Rs.		**14,39,652.52**	**27,800.00**	-	**14,67,452.52**	**7,37,541.00**	**95,786.00**	**8,33,327.00**	**6,34,125.52**	**7,02,111.52**

GRAND TOTAL		**2,31,25,064.26**			**2,69,41,925.26**		**20,00,258.39**			**96,99,895.03**

PARTICULARS	OPENING	ADDITION	ACCUMULATED DEPRECIATION	CLOSING
E1- FOREIGN CONTRIBUTION ACCOUNTS	**44,64,822.00**	**23,48,664.00**	**36,42,827.00**	**31,70,659.00**
- NON FOREIGN CONTRIBUTION ACCOUN	**26,10,931.83**	**11,66,897.00**	**18,13,360.39**	**19,64,468.44**
SCHEDULE E3 HEALTH CENTRES	**1,46,09,657.91**	**3,13,500.00**	**1,09,52,515.84**	**39,30,642.07**
SCHEDULE E4 SOCIAL CENTRES	**14,39,652.52**	**27,800.00**	**8,33,327.00**	**6,34,125.52**
GRAND TOTAL	**2,31,25,064.26**	**38,56,861.00**	**1,72,42,030.23**	**96,99,895.03**

DUTT & KHAN * PATNA * CHARTERED ACCOUNTANTS

SCHEDULE 'A' TO 'R' FORMING PART OF ACCOUNTS

	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
SCHEDULE D OF CURRENT LIABILITIES		
GST Payables	2,22,800.82	2,18,532.24
EPF Payables (Employees Contribution)	85,645.00	10,800.00
EPF Payables (Employer Contribution)	67,727.00	
TDS Payable	2,930.00	
ESIC Employees Contribution	1,768.00	
ESIC Employer Contribution	7,667.00	9,101.00
Salary Payables	-	300.00
Staff Security Fund	27,750.00	27,750.00
Sundry Creditors:		
- Gurunanak Enterprises	-	9,308.00
Prahlad Enterprises	34,211.00	
Shree Raj Medico	68,655.00	
- Kesar Vaccine Distributors	11,501.00	4,302.00
Retention Money:		
- Usha Enterprises	28,935.00	
- Muskipur Construction Pvt. Ltd.	-	
- Shiv Chandra Rai - Shiv Chander Rai Building Contra	27,002.00	
EPF		
TDS on Contract	2,111.00	
Staff Security Fund (ICEC)	38,940.00	
Audit Fee Payable NABARD		
Interest Payable to NABARD	9,871.00	
	6,37,513.82	**2,80,093.24**

SCHEDULE F OF INVESTMENTS		
Fixed Deposits with Canara Bank	66,35,359.45	61,30,932.65
Fixed Deposits with Central Bank of India	2,97,10,758.00	3,38,80,918.20
Fixed Deposits with Dakshin Bihar Gramin Bank	38,47,014.24	36,23,433.00
Fixed Deposit with State Bank of India	1,63,74,517.00	1,41,50,547.00
Mutual Fund Investments - HDFC Bank	17,00,797.66	17,00,797.66
Mutual Fund Investments - ICICI Bank	85,52,674.75	85,52,674.75
	6,68,21,121.10	**6,80,39,303.26**

SCHEDULE G OF CURRENT ASSETS , LOANS & ADVANCES

CASH & BANK BALANCES		
Cash in Hand	3,53,263.00	3,38,953.00
Cash Asha Kiran	31,729.00	19,495.00
Cash in Hand (TDF I)	13,556.00	27,565.00
Cash in Hand (TDF II)	4,514.00	2,284.00

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

Bank Balances		
In Saving Accounts with		
Canara Bank 2315101005509	4,98,538.60	10,16,393.60
BGB32220110014757	41,907.20	14,026.52
BANK OF INDIA 456510210000022	32,916.26	9,578.60
UNION BANK OF INDIA 71230201001374	79,865.00	15,585.00
CANARA BANK 247410102570	292.00	8,996.00
Central Bank S.B.A/c -2134784646	8,15,163.06	9,71,228.57
Central Bank S.B.A/c -3898217759	9,212.84	2,143.56
Central Bank of India - 3669644285(Asha Kiran)	6,58,971.91	23,42,834.99
State Bank of India 40106180519	18,236.46	23,246.94
State Bank of India 40218646507	3,89,810.74	4,46,693.64
Mashal TDF Project 5369775542 CBI	5,171.64	50,141.86
Uco Bank 24370110069813	29,62,972.40	21,87,134.00
Uco Bank 24370110067048	5,92,565.36	4,72,188.06
State Bank of India CA 38744652948	4,05,288.53	5,25,039.05
Central Bank of India 2134784283	3,69,615.03	9,56,626.93
Canara Bank 2474101020456	1,70,319.00	14,610.00
Canara Bank 1433101030984	2,96,652.67	1,73,991.67
Dakshin Bihar Gramin Bank32220110069024	4,40,955.34	6,98,726.62
Central Bank of India 1523272655	2,15,489.18	1,61,955.47
Stock of Medicine & Supplies	38,99,003.85	22,71,544.71
(As per inventory taken,valued and certified by the Management)		
Advance to Supplier	641.00	
GST Receivables		
Interest Accrued on FD		
Advance Salary	2,44,000.00	1,35,000.00
Advance for KFB Project	1,99,000.00	19,586.00
Advance for SND Project		18,460.00
Security Deposit(Electricity)	6,500.00	11,500.00
TDS Receivables	14,37,545.94	15,89,678.06
Earnest Money Deposit	10,000.00	5,000.00
Security Deposit for Commecial Gas Connection	5,395.00	
ESIC- Employers Contribution		
ESIC- Employees Contribution		
	1,42,09,091.01	**1,45,30,206.85**

SCHEDULE H OF DISPENSARY INCOME		
Neb Income	13,455.00	11,155.00
Alternative Treatment	11,31,079.00	3,48,385.00
BMD Income	13,100.00	8,600.00
PT Income	1,11,010.00	96,180.00
Integrated Income	78,780.00	10,510.00
PRO	2,000.00	501.00
USG	9,50,801.00	20,63,857.00

DUTT & KHAN
PATNA
CHARTERED ACCOUNTANTS

SPM Income	32,430.00	36,531.00
Dental Income	2,400.00	2,200.00
Lab& Vaccination Income	39,17,172.00	39,94,535.00
Medical Treatment Income	4,89,378.00	9,78,542.00
X ray Income	3,04,000.00	2,87,725.00
Registration Fee Income	67,11,424.00	54,73,602.00
	1,37,57,029.00	**1,33,12,323.00**

SCHEDULE I OF SALES

Sale of Medicine @ 0%	2,68,416.16	2,08,095.16
Sale of Medicine @ 5%	15,69,021.58	16,21,339.17
Sale of Medicine @ 12%	4,23,36,994.27	3,69,44,384.13
Sale of Medicine @ 18%	54,13,569.51	58,91,259.18
	4,95,88,001.52	**4,46,65,077.64**

SCHEDULE J OF INTEREST INCOME

On Saving Account	2,29,426.66	2,43,973.00
On Fixed Deposits	34,98,855.80	30,33,262.00
	37,28,282.46	**32,77,235.00**

SCHEDULE K OF RECEIPTS FROM ACTIVITIES

Contribution	1,25,000.00	5,13,352.00
Donation	-	2,80,000.00
	1,25,000.00	**7,93,352.00**

SCHEDULE L OF OTHER INCOMES

Sale of Scrap	-	17,622.00
Misc Income	1,003.00	87,778.20
Receipt from Training	-	47,750.00
Income Tax Refund	1,43,770.00	37,170.00
Rental Income	-	4,05,000.00
Round off	-	2.19
Service Donation	65,000.00	9,41,450.00
Donation Box Income	32,312.00	54,301.00
	2,42,085.00	**15,91,073.39**

SCHEDULE M OF DISPENSARY SUPPLIES

Store , Surgical Supplies	10,18,913.00	**14,07,399.00**
Concession to Patient	6,62,479.93	8,19,681.94
	16,81,392.93	22,27,080.94

DUTT & KHAN
PATNA
CHARTERED ACCOUNTANTS

SCHEDULE N OF COST OF MEDICINES

Opening Stock	22,71,544.71	45,79,789.62
Add : Purchase of Medicines (inclusive of Discount)	4,07,56,882.73	3,34,18,786.39
less :- Closing Stock	38,99,003.85	22,71,544.71
	3,91,29,423.59	**3,57,27,031.30**

SCHEDULE O OF PROGRAMME EXPENSES

Food Expenses	2,46,547.00	3,32,706.00
Activity Expenses	14,663.00	10,889.00
TA for Girls	12,000.00	
Empowering rural women	68,400.00	
Communication Expenses	78,027.00	78,456.00
Gift & Charity	1,33,969.00	1,43,677.00
Computer Expenses	2,22,885.00	2,24,231.00
Repair & Maintainance	39,61,482.74	12,48,952.00
Medicine	710.00	-
Membership Fees	2,000.00	-
Charity	8,000.00	-
Environment Day Celebration	1,700.00	-
Gardening	1,380.00	-
Study Material	875.00	-
Tailoring Class	920.00	-
Women's Day	7,220.00	-
Youth Celebration	1,460.00	-
Training Activity for Women	-	500.00
	47,62,238.74	**20,39,411.00**

SCHEDULE P OF PROJECT ESTABLISHMENT EXPENSES

Basic Pay	68,97,995.73	57,68,952.00
Dearness Allowances	9,49,141.66	6,83,742.00
EPF- Employer's Contribution	6,46,695.36	7,54,174.24
ESIC	44,290.80	48,637.00
Gratuity	98,378.00	9,77,543.00
House Rent Allowances	8,44,532.69	6,47,221.00
Honorarium to Sisters	32,39,000.00	45,56,363.00
Medical Allowances	4,85,589.39	4,37,972.00
PF Admin Charges	31,961.72	32,670.80
Staff welfare	69,984.00	85,881.00
Staff Refreshment	90,021.00	55,222.00
Stipend to Apprentice	4,33,970.00	2,63,219.00
Consultation Fees	5,02,000.00	-
Transport Allowances	61,899.20	96,900.00
LIC Group Gratuity	5,46,526.00	
Travelling Allowances	4,44,857.78	3,29,269.00
	1,53,86,843.33	**1,47,37,766.04**

DUTT & KHAN
PATNA
CHARTERED ACCOUNTANTS

SCHEDULE Q OF ADMISTRATION EXPENSES

Audit Fee	9,34,082.00	10,89,711.00
Bank Charges	35,948.30	35,773.35
Donation	-	1,50,000.00
Electricity ,Fuel Expenses	3,54,655.00	5,66,645.00
Farm	-	3,386.00
Generator Running and Maintainance	42,937.00	69,256.00
Gratuity Paid	-	49,966.00
Household Items	-	12,025.00
Interest on TDS	162.00	465.00
Misc Expenses	9,115.00	3,435.00
News paper & Periodicals	12,343.50	12,466.00
Office Expenses	71,389.00	68,949.00
Patent & License	350.00	600.00
Professional Tax	3,500.00	7,500.00
Printing & Stationary	3,64,713.00	2,34,108.00
Rates & Taxes	35,221.00	77,669.00
Round off	-277.79	-3.12
Staff Welfare Expenses	54,244.00	1,06,690.00
Seminar Expenses	9,000.00	5,700.00
Software Charges	-	16,992.00
School Fees	4,800.00	14,800.00
Transportation Charges	19,642.00	16,935.00
Training Expenses	-	23,966.00
Travel & Conveyance	88,564.00	1,22,230.00
Vechile running and Maintaince	3,22,116.00	6,09,254.00
Post & Telegram	460.00	-
Fire Safety Charges	1,278.00	-
Freight	14,461.00	-
Legal Expenses	9,90,748.00	-
Consultant Fees	2,22,038.00	-
Telephone Charge	3,182.00	-
Postal Charge	1,420.00	-
Fine on Late TDS Payment	528.00	
Driver's Wages	95,000.00	-
TOTAL	**36,91,619.01**	**3,65,20,166.31**

DUTT & KHAN
CHARTERED ACCOUNTANTS

MASHAL
PATNA

RECEIPT & PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2025

AMOUNT IN RS.

PARTICULRS	FOR THE YEAR ENDED 31ST MARCH, 2025	FOR THE YEAR ENDED 31ST MARCH, 2024
RECEIPTS		
Opening Balance		
Bank Accounts		
Central Bank of India - 3669644285 (Asha Kiran)	23,42,834.99	4,03,509.23
central Bank of India 3898217759	2,143.56	2,143.56
Central Bank of India S/B - 2134784646	9,71,228.57	7,66,958.75
Central Bank of India TDF Project - 5396775542	50,141.86	2,67,500.00
State Bank of India C/A - 38744652948	5,25,039.05	6,27,395.35
UCO Bank - 24370110067048	4,72,188.06	15,29,677.79
UCO Bank - 24370110069813	21,87,134.00	30,05,976.00
CENTRAL BANK OF INDIA- 301232219 BOARING ROAD		8,04,892.30
SBI NDMB C/A - 40106180519	23,246.94	11,728.08
Sbi- Patliputra-40218646507	4,46,693.64	9,24,158.64
Interest on saving bank account		41,539.00
Interest on Fixed deposite		1,99,315.00
Dakshin Bihar Grameen Bank - 32220110069024	6,98,726.62	4,92,963.20
Central Bank of India (A/c No. 1523272655)	1,61,955.47	2,70,294.22
Canara Bank 2474101020456	14,610.00	2,53,720.00
Canara Bank 2315101005509	10,16,393.60	4,78,776.60
Central Bank of India A/c No 2134784283	9,56,626.93	3,26,684.61
Canara Bank 1433101030984	1,73,991.67	14,06,361.67
Canara Bank - 2474101012570	8,996.00	1,45,375.00
Bank of India 1374	15,585.00	12,590.00
Bank of India 022	9,578.60	1,23,203.10
Bihar Gramin Bank 14757	14,026.52	1,11,720.20
Cash-in-Hand		
Cash (Asha Kiran)	19,495.00	24,102.00
Cash (Nabard Project)	29,849.00	50,655.00
Cash	3,38,953.00	4,03,284.96
Designated Fund		
Tribal Development Fund (NABARD)	5,52,609.00	-
Asha Kiran Home For Girls (NFC)	5,52,234.00	-

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

Ramankabad Tribal Development Fund	35,57,950.00	
Bihar Skill Development Mission		4,05,000.00
NABARD TDF II	4,88,277.00	2,284.00
NABARD TDF I	3,98,505.00	2,143.56
UNICEF Project	21,01,603.00	1,00,87,490.00
Local Contribution		
In Kind	-	72,485.00
In Cash	-	4,14,860.00
RECEIPT FOR PROJECT FUNDS		
Edu. Of Children From Poor Families- Sumbuk, Darjee		22,59,602.00
PWD - Integrated Living of Persons with Disabilitie		44,17,188.00
Con - Solar Energy Integration Project at Shiekhpur		19,60,550.00
CF Congregrational Fund, Jamalpur 2		28,500.00
CF Congragational Fund, Shiekhpura & Sasaram		9,100.00
IBC - Promotion of Basic Education of Girl Children	36,32,839.00	-
KFB Austria	19,84,828.00	-
KM - Prom. of Basic Learning Among the Child	27,91,893.00	18,74,355.00
MU- Emp of CBO Women & Adolscent Girls of Dalit.	28,18,007.00	
Tim Tebow Foundation - Night to Shine	4,16,849.00	
Akition Arme Welt Stiftung	54,00,153.00	
German Doctors		
GD - Promoting Sus. Sci. Agri. Sys.- Yr 1		2,18,285.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 2	3,04,946.00	13,96,073.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 3	14,99,296.00	-
SND - Congregation Fund	53,02,571.00	39,03,523.00
Virein Shulkinder	27,30,707.00	
Integrated Community Empowerment Project		22,48,002.00
General Reserve		379.00
Current Liabilities		
Duties & Taxes	59,48,975.40	58,20,618.21
Advance From Mashal for UNICEF	-	86,322.00
Cook	-	49,200.00
Santosh Kumar Ray	-	49,000.00
Travel Allowance for Girls	-	29,600.00
Sundry Creditors	4,19,794.00	2,02,036.00
Interunit Contribution	7,00,000.00	
Anita Kumari	3,600.00	
Phool Kumari	13,500.00	
Grant Receivable	-	1,51,000.00
Current Assets		
Advance Salary	1,18,000.00	70,000.00
TDS Receivables	250.00	1,111.00
Receipt From Patients(For QR Code)	18,56,339.00	1,53,089.00

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

Advance Salary	1,01,000.00	42,500.00
Nabard TDF I	57,400.00	-
Nabard TDF II	2,59,000.00	-
Sales Accounts		
Sale of Medicines @ 0%	2,59,406.94	2,08,032.98
Sale of Medicines @ 12%	4,09,65,793.42	3,68,13,452.36
Sale of Medicines @ 18%	52,56,994.91	58,85,975.92
Sale of Medicines @ 5%	14,49,038.32	16,21,197.19
Investments		
FIXED DEPOSIT WITH CENTRAL BANK OF INDIA	1,27,29,292.20	9,99,804.00
FIXED DEPOSIT WITH STATE BANK OF INDIA	4,50,126.00	-
Fixed Assets	2,30,34,841.00	95,40,779.00
Fixed Deposit	14,24,954.00	15,79,532.00
Indirect Expenses		
Electricity Expenses	56,242.00	-
Vehicle Running & Maintenance	4,100.00	-
Audit Fees	2,50,000.00	-
Misc Expneses	13,636.00	-
Office Expenses	8,501.00	-
Professional Tax	17,000.00	-
Repair and Maintenance	405.78	
Indirect Incomes		
Donation Recived	17,92,000.00	11,75,020.00
Income From Training	-	37,750.00
Income Tax Refund	1,43,770.00	37,170.00
Interest Earned on FD	3,59,746.80	12,477.00
Interest on Saving Account	27,254.00	1,03,420.00
Inter Unit Contri. - Navjeevan Health Centre	6,00,000.00	5,00,000.00
Inter Unit Contri. - Notre Dame Health Centre	51,53,474.00	59,11,746.00
Inter Unit Contri. - SCHC Gahiri	2,00,000.00	3,25,394.00
Inter Unit Contri. - Sheetal Swasthya Kendra	44,899.00	73,421.00
Misc Receipts	-	50,240.00
Rounding Off	-	2.70
Interest on Fixed Deposits received	-	2,56,352.00
Interest Earned on FD	5,21,247.00	
Interest From Bank	31,307.00	
Donation Box Income	32,312.00	54,301.00
Contribution From Mashal	50,000.00	87,000.00
Rounding off	9.13	3.50
Service Donation	8,800.00	12,37,150.00
Other Receipt	40,900.00	20,400.00
Contribution From Sister	75,000.00	1,43,852.00
Interest on FD	26,225.00	33,982.00

DUTT & KHAN
PATNA
CHARTERED ACCOUNTANTS

Interest on SB A/c	1,70,865.66	1,66,703.00
UNICEF - Hon. of Resource Person	-	18,000.00
UNICEF-Salary for Coordinator	4,63,712.00	50,000.00
Hostel Fees	65,000.00	
Income		
Lab Income	39,17,172.00	39,94,535.00
Alternative Treatment	11,31,079.00	3,48,385.00
Medical Treatment	4,89,378.00	9,78,542.00
Registration Fee	67,11,424.00	54,73,602.00
Integrated Income	78,780.00	10,510.00
Dental Income	2,400.00	2,200.00
Miscellnous Income	1,003.00	1.00
Physio Therapy Income	-	96,180.00
PRO	2,000.00	500.00
X-Ray Income	3,04,000.00	2,87,725.00
Other Medical Aids	1,69,995.00	56,286.00
USG (Ultra Sound)	9,50,801.00	20,63,857.00
Gratuity	19,09,631.00	
Inter Unit Contribution	2,00,000.00	2,00,000.00
Other Receipts	5,892.00	
TOTAL	16,60,90,971.64	13,34,68,493.12
PAYMENT		
Designated Fund		
Asha Kiran Home For Girls (NFC)	16,83,863.08	24,102.00
NABARD Salary II		2,17,358.14
Ramankabad Tribal Development Fund	27,79,881.60	8,17,842.00
Tribal Development Fund (NABARD)	4,46,240.70	10,80,579.73
Welfare / Empowerment of Women General	3,13,600.00	3,46,000.00
Fund For Education of Poor Children	6,37,731.00	93,475.00
NABARD TDF II	5,10,152.22	21,040.00
NABARD TDF I	3,66,135.72	1,56,504.00
Unicef Project	48,29,737.00	65,73,528.00
Bihar Skill Development Mission	2,10,310.00	
Asha Kiran - (Maintenance and Care of Girls)	34,23,660.00	4,42,760.00
CF Congragational Fund, Shiekhpura & Sasaram		20,03,215.00
CF Congregrational Fund, Jamalpur 2		6,31,665.00
CHF - Solar Energy Integration Project at Shiekhpur	4,38,078.00	
EW-Inter Fin Supprt for Empwt of Rural Poor Girl-M2	5,16,800.00	
IBC - Promotion of Basic Education of Girl Children	9,13,412.00	8,99,020.00
KFB Austria	18,87,043.00	10,17,756.00
KM - Prom. of Basic Learning Among the Child	25,02,340.00	16,59,601.00

DUTT & KHAN
PATNA
CHARTERED ACCOUNTANTS

MU- Emp of CBO Women & Adolscent Girls of Dalit.	23,44,340.00	
Tim Tebow Foundation - Night to Shine	4,17,936.50	
Akition Arme Welt Stiftung	24,72,360.00	
PWD - Integrated Living of Persons with Disabilitie	22,91,817.00	4,08,720.00
German Doctors		
GD - Promoting Sus. Sci. Agri. Sys.- Yr 1		2,02,900.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 2	3,58,403.00	12,63,656.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 3	12,62,026.00	
SND - Congregation Fund	47,15,877.40	6,56,003.00
Edu. Of Children From Poor Families- Sumbuk, Darjee	27,64,498.00	22,41,839.00
Current Liabilities		
Professional Tax	12,000.00	12,000.00
Santosh Kumar Ray	15,000.00	49,000.00
Travel Allowances for Girls	-	52,100.00
Salary	69,44,244.00	63,94,244.00
Sundry Creditors	4,83,75,478.69	3,62,63,700.72
TDS	4,42,200.00	3,857.00
Inter Unit Payable - Head Office	15,09,055.00	20,68,086.00
Anil Kumar Tanti	10,800.00	-
Anita Kumari	12,600.00	-
Ashrafi Rai	19,509.00	-
Demota Dungdung	10,800.00	-
EPF Admin Charges	-	-
EPF Payable	-	-
ESIC Payable	-	-
Juliana Kacchap	13,500.00	-
Karishma Kumari	9,900.00	-
Neha Kumari	9,900.00	-
Nirola Tirkey	10,800.00	-
Phool Kumari	15,300.00	-
Pinku Oraon	8,730.00	-
Rajni Devi	1,080.00	-
Ravi Saurav	5,400.00	-
Rinku Kumari Nonia	31,282.00	-
Salary Payable	2,62,230.00	-
Sarita Ekka	10,800.00	-
Sunti Bai	20,952.00	-
Suruchi Kumari	9,900.00	-
Upendra Poddar	44,550.00	-
Sushma Kerkatta	21,600.00	-
Duties & Taxes	10,70,895.00	5,42,410.00
Usha Enterprises	14,24,219.00	
Kone ELevator India Pvt Ltd.	1,22,433.00	
Krishna Consultancy Service	16,050.00	
Mushkipur Construction Pvt.Ltd	29,17,114.00	
Electricity Bill Payables	-	1,902.00

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

EPF (Employee Contributions)	9,38,775.00	8,55,537.00
EPF (Employer's Contribution)	7,45,521.00	6,94,495.00
ESIC- Employees Contribution	19,734.00	10,617.00
ESIC-Employers Contribution	85,174.00	45,747.00
GST Payables	2,04,448.00	10,74,766.00
Newspaper Bill Payables	-	140.00
PF Admin Charges Payable	-	36,502.70
Salary	12,04,694.00	9,90,077.00
Salary Payable	300.00	
Telephone Bill Payables	-	1,152.00
Investments		
Fixed Deposits	21,00,000.00	44,30,739.00
FIXED DEPOSIT WITH CENTRAL BANK	67,00,000.00	71,26,200.00
FIXED DEPOSIT WITH SBI	19,00,000.00	11,50,000.00
FIXED DEPOSIT	2,03,50,253.50	1,66,72,482.00
Current Assets		
Advance Salary	2,43,000.00	55,000.00
Inter Unit Contribution	6,00,000.00	
Mashal H.O.		
EPF	3,41,085.52	-
ESIC	84,239.00	-
GST	6,09,065.48	-
TDS Receivable	742.00	-
Sundry Debtors	851.00	-
Advance to ITDP, Jamalpur Project	-	22,100.00
Advance Salary	85,000.00	1,77,200.00
Kone Elevator India Pvt Ltd.	-	1,15,148.00
Advance to Nabard TDF II	4,52,200.00	-
Security Deposit for Commecial Gas Connection	5,395.00	-
TDS Receivables	1,66,181.00	59,003.00
Fixed Assets		
Plant & Machinery	10,06,773.00	16,992.00
Furniture & Fixtures	11,424.00	-
Computers & Software	66,640.00	16,000.00
Samsung Tablet	7,94,000.00	-
Sumersible Pumps & Other Items	18,820.00	-
Vehicle	-	25,350.00
Air Conditioners	94,200.00	1,45,464.00
Refregerator	-	42,000.00
Stabilizer	-	19,824.00
Computer	98,300.00	-
Battery	1,09,500.00	-
Mobile	11,500.00	-
Water Tank	4,200.00	-

DUTT & KHAN
PATNA
CHARTERED ACCOUNTANTS

Electric Kettle	1,100.00	-
Furniture & Fittings	5,900.00	-
Printer	16,600.00	-
Indirect Incomes		
Rounding Off	23.76	6.34
Constribution to Mashal	44,899.00	-
Dispensary Supplies		
Store, Surgical Supplies	10,18,913.00	9,45,646.00
Indirect Expenses		
Audit Fees	1,08,000.00	10,36,800.00
Empowerment of Rular Woman Through SHG	27,300.00	
Bank Charges	31,169.48	24,217.44
Repair & Maintainance	998.00	43,941.00
TDS Payment	8,83,806.00	10,163.00
TDS on Professional Services	-	4,31,726.00
Travelling Expenses	-	5,08,076.00
Interest on Late TDS Payment	642.00	332.00
Vehicle Running & Maintenance	2,202.00	19,103.00
Bank Charges	9,776.51	8,419.00
Communication Expenses	12,961.00	8,061.00
Computer Expenses	7,079.00	1,00,462.00
Donation Given	-	3,50,000.00
Electricity Bill Expenses	56,000.00	1,77,290.00
Gifts & Charity	28,730.00	10,200.00
Honorarium to Sisters	-	1,44,000.00
Misc Expenses	19,829.00	68,211.00
News Paper & Periodicals	1,795.00	1,575.00
Office Expenses	35,777.00	29,888.00
Repair and Maintenance	36,774.11	1,76,201.00
Seminar Expenses	2,000.00	900.00
Staff Welfare	54,244.00	1,06,690.00
Training Expenses	-	13,966.00
Travelling & Conveyance	-	680.00
Vehicle Running & Maintenance	53,214.00	60,281.00
GST	8,76,680.00	-
Legal Expenses	8,98,648.00	-
LIC Griup Gratuity	24,00,000.00	-
Inter Unit Contri. - Notre Dame Womens Dev Centrre	3,50,000.00	
Professional Tax	20,500.00	
Rent		4,20,000.00
Admin Expenses		30,591.00
Stationary		68,380.00
Vocational Training Programme		4,000.00
Clothing		2,42,120.00

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

Contingencies		1,63,286.00
Food		11,74,057.00
Medical Care		1,79,895.00
Notion		1,87,662.00
Art and Craft Teachers		5,000.00
Music & Dance Teachers		2,00,031.00
Transportation		14,472.00
Expenditure		
Activity Expenses	17,290.00	10,889.00
Audit Fee	2,85,400.00	4,76,720.00
Bank Charges	25,522.79	25,307.91
Communication Expenses	93,620.00	70,395.00
Computer Expenses	1,20,006.00	1,23,769.00
Concession to Patients	6,62,479.93	8,06,329.94
Electricity, Fuel Expenses	3,26,343.00	5,09,355.00
Food Expenses	2,77,842.00	4,12,949.00
Generator Running & Maintenance	42,937.00	80,864.00
Gifts and Charity	1,28,969.00	1,21,869.00
House hold Items	-	12,025.00
Inter Unit Contributions - Mashal Head Office	55,53,474.00	57,40,000.00
Misc. Expenses	2,886.83	2,474.00
Nabard Training Programme	-	500.00
News Paper & Periodicals	10,548.00	10,891.00
Office Expenses	45,423.00	37,931.00
Printing & Stationary	2,06,077.00	64,508.00
Patents & Licences	350.00	600.00
Rates & Taxes	36,499.00	77,669.00
Repair & Maintenance	10,95,969.00	9,18,668.00
Seminar Expenses	7,000.00	4,800.00
School Fees	4,800.00	14,800.00
Transportation Charges	19,642.00	16,935.00
Travel & Conveyance	93,304.00	1,32,051.00
Wages	-	13,199.00
Vehicle Running and Maintenance	2,59,140.00	5,23,690.00
Legal Expenses	18,100.00	-
Post & Telegram	460.00	-
Donation	3,000.00	-
Telephone Charges	3,182.00	-
Computer Exam Fees	7,800.00	-
ICEC Activities	2,573.00	-
Environment Day Celebration	1,700.00	-
Gardening	1,380.00	-
Postal Charge	1,420.00	-
Study Material	875.00	-
Tailoring Class	920.00	-
Driver's Wages	95,000.00	-

DUTT & KHAN
PATNA
CHARTERED ACCOUNTANTS

Women's Day	7,220.00	-
Youth Celebration	1,460.00	-
Membership Fees	2,000.00	-
Consultant Fees	1,600.00	-
Medicine	710.00	-
TA for Girls	12,000.00	-
Establishment Expenses		
Gratuity	1,54,535.00	7,79,481.00
Honorarium to Sisters	29,000.00	38,83,500.00
Honorarium to Staffs	-	7,07,923.00
Staff Refreshment	89,621.00	31,495.00
Stipend to Apprentice	2,38,270.00	2,63,219.00
Work Incentive	-	24,680.00
Staffs Welfare	70,384.00	1,09,608.00
Freight	14,430.60	-
Purchase Accounts		
Herbal - Purchase	88,663.00	-
Closing Balance		
Bank Accounts		
Dakshin Bihar Grameen Bank - 32220110069024	4,40,955.34	6,98,726.62
Canara Bank 1433101030984	2,96,652.67	1,73,991.67
Canara Bank - 2474101012570	292.00	8,996.00
Bank of Inida 022	32,916.26	9,578.60
Bank of India 1374	79,865.00	15,585.00
Bihar Gramin Bank 14757	41,907.20	14,026.52
Canara Bank 2474101020456	1,70,319.00	14,610.00
Central Bank of India (A/c No. 1523272655)	2,15,489.18	1,61,955.47
Canara Bank 2315101005509	4,98,538.60	10,16,393.60
Central Bank of India A/c 2134784283	3,69,615.03	9,56,626.93
Cash with State Bank of India 40218646507	3,89,810.74	4,46,693.64
Cash with State Bank of India 4010680519	18,236.46	23,246.94
Project Advance		38,046.00
Central Bank of India - 3669644285 (Asha Kiran)	6,58,971.91	23,42,834.99
central Bank of India 3898217759	9,212.84	2,143.56
Central Bank of India S/B - 2134784646	8,15,163.06	9,71,228.57
Central Bank of India TDF Project - 5396775542	5,171.64	50,141.86
State Bank of India C/A - 38744652948	4,05,288.53	5,25,039.05
UCO Bank - 24370110067048	5,92,565.36	4,72,188.06
UCO Bank - 24370110069813	29,62,972.40	21,87,134.00
Cash-in-Hand		
Cash	3,53,263.00	3,87,139.12

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

Cash (Nabard Project) Cash (Asha Kiran)	18,070.00 31,729.00	29,849.00 19,495.00
TOTAL	16,60,90,971.64	13,34,68,493.12

Annexure to our report of even date attached

FOR DUTT & KHAN
CHARTERED ACCOUNTANT
FIRM REGISTRATION NO - 000565C

ANUJ KUMAR GANGULY
PARTNER
M.NO - 401981

DATE : 23.08.2025
PLACE : PATNA
UDIN : 25401981BMKVHN8701

President
MASHAL

Secretary
Mashal

Treasurer
Mashal

MASHAL
(UNIT OF MASHAL)

Schedule R: NOTES ON ACCOUNTS

1. ACTIVITIES AND BASIS OF ACCOUNTING

1.1 Activities and organization

MASHAL is a charitable social organization which was established in 2000 also having a FCRA registration. It is the Socio-health wing of the Sister of Notre Dame , Patna . The Society has enhanced the rural health and empowerment of women and girls of the marginalized sessions through its various programs and activities at grassroot level. Its has 4 Health Center and 4 Social Center Currently which are as follows :-

HEALTH CENTRE :-

- NOTRE DAME HEALTH CENTER, JAMALPUR
- NAVJEEVAN HEALTH CENTER , SASARAM
- SHEETAL SWASTHYA KENDRA, SHEIKHPURA
- SANJEEVAN COMMUNITY HEALTH CENTER, GAHIRI

SOCIAL CENTER:-

- PUSHPA COMMUNITY DEVELOPMENT CENTER, SASARAM
- NOTRE DAME WOMEN DEVELOPMENT CENTER, HOJAI
- MAHILA SHIKSHAN KENDRA , SHEIKHPURA
- INTEGRATED COMMUNITY EMPOWERMENT CENTER, JAMALPUR

Apart from this MASHAL is currently running one Shelter Home For Girls Name ASHA KIRAN which is funded by Government of Bihar.

1.2 Significant Accounting Policies and basis of preparation

This note contains the Society's significant accounting policies that relate to the Unit's consolidated financial statements. Accounting policies specific to one note are described in the below mentioned notes :-

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

a. Statement of Compliance

The Financial Statement have been prepared in accordance with the Indian Accounting Standards (IAS) issued by the Institute of Chartered Accountants of India and are presented in accordance with the Societies Registration Act 1860.

b. Basis of Preparation of Financial Statements

The Accounts of the institution are prepared on Historical cost convention using the accrual basis of accounting unless stated otherwise hereinafter . Accounting policies not specifically referred to are consistent with generally accepted accounting principles .

c. Revenue Recognition :

- Contribution received towards specified / earmarked purposes/ projects are directly credited to 'Specified Grants Funds and in the Income & expenditure Account to the extent of revenue expenditure incurred therefrom during the year.
- The Institution is a charitable organization , it is functioning in accordance with its laid down objectives . The main sources of income from Donation and contribution , Income from training, sale of medicines , Fees Collected from Patients is accounted as per accrual system of accountancy
- Interest Income from Saving bank account is recognized when actually credited in the bank accounts. Interest Income from time deposit and interest bearing securities is recognized on time proportion method taking into account, the amount outstanding and rate applicable.

d. Investments

Investments in Fixed Deposit and mutual funds are stated at their face value.

e. Fixed Assets:

- Fixed assets are stated at cost of acquisition less depreciation. Cost includes purchase price and all other attributable costs of bringing the assets into working condition for the intended use.

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- Depreciation for the year has been provided on all fixed assets as per the rates prescribed as per The Income Tax Act 1961 , on the both , opening balance as per the last Balance Sheet and additions for the year.

2. INCOME OF THE ORGANIZATION :-

Income of the Organization mainly comes from below mentioned activities :-

DISPENSARY INCOME	:-	1,37,57,029.00
SALE OF MEDICINE	:-	4,95,88,001.52
INTEREST INCOME	:-	37,28,282.46
OTHER INCOME	:-	2,42,085.00
RECEIPT FROM ACTIVITY	:-	1,25,000.00

3. RESERVES:-

The Social Centre has maintained a general reserve which is created out from the Surplus made by the health center after making all the expenses . Balance in General Reserve as on 31.03.2025 is INR 6,14,91,241.35. The calculation of general reserve is as follows:

SCHEDULE OF GENERAL RESERVE	
As per last Balance Sheet	5,91,36,163.47
Less :- Written off	32,558.61
Less :- Transfer to Capital Reserve	3,37,100.00
Add :- Adjustment during the year	1,25,581.58
Add :- Transfer from capital fund (depreciation)	20,00,258.39
Less :- Tds As on 31/02/2024	

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	5,07,165.12
Add/Less:- Surplus/Deficit for the year	13,02,035.99
Less- Transfer from General Reserve	1,86,103.35
Less: Interest Payable to Nabard	9,871.00
TOTAL	**6,14,91,241.35**

4. DESIGNATED FUND

The Mashal has designated Fund which is created out from the Funds received from different Institutions which includes both national and International Funding Agency . Balance in Designated Fund as on 31.03.2025 is INR 1,89,01,457.44

SCHEDULE OF DESIGNATED FUNDS

	Opening Fund as on 01.04.2024	Fund Received	Utilised During The Year	Closing Balance
Unicef Projects				
Empowering Girls to Lead the Way for Edu in Bihar	33,28,000.00	16,39,550.00	49,67,550.00	-
Capacity Strengthening Support to Organisation 7%		3,47,603.00	3,47,603.00	-
Asha Kiran Home For Girls (NFC)	23,62,329.99	5,52,234.00	22,23,863.08	6,90,700.91
Bihar Skill Development Mission	-	-	9,88,900.00	-9,88,900.00
Fund for Education of Poor Children	3,77,830.00	10,61,600.00	7,73,101.00	6,66,329.00
Integrated Tribal Development Programme II- Mashal TDF Project II	50,141.86	4,88,277.00	5,33,247.22	5,171.64
Integrated Tribal Development Programme I Mashal TDF Project I	59,543.56	3,98,505.00	4,48,835.72	9,212.84
Persons with Diabilities Fund	2,00,677.00	4,05,000.00		6,05,677.00
Integrated Tribal Development Programme II- Ramankabad Tribal Development Fund	21,89,418.00	35,57,950.00	27,79,881.60	29,67,486.40

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

Integrated Tribal Development Programme I- Gobadda Tribal Development Committee	**4,99,753.05**	5,52,609.00	4,46,240.70	6,06,121.35
Welfare / Empowerment of Women General	16,55,812.00	8,65,400.00	2,74,020.00	22,47,192.00
CF Congregrational Fund, Jamalpur 2 (A-16/2023)	10,36,084.00	-	1036084	-
AAWS- Asha Kiran - Enhancing Infra. & Support	-	53,85,153.00	3331590	20,53,563.00
GD - Promoting Sus. Sci. Agri. Sys.- Yr 2	57,458.00	3,00,947.00	358404	
GD - Promoting Sus. Sci. Agri. Sys.- Yr 3	-	14,99,296.00	1349356.92	1,49,939.08
IBC - Promotion of Basic Education of Girl Children	-	36,29,239.00	953655	26,75,584.00
KFB Austria	11,67,955.00	19,84,828.00	2027945	11,24,838.00
KM - Prom. of Basic Learning Among the Child	84,265.12	27,56,193.00	2647780	1,92,678.12
Tim Tebow Foundation - Night to Shine	-	4,12,750.00	412750	-
A-13/2024-Empowering Adolscents in Chenari & Sasram	11,98,350.00	-	1198350	-
A-15/2024-Transforming Lives in Raxaul & Gahiri	12,15,640.00	-	1215640	-
A-16/2024-Enhancing Skill of Grass Root Level Staff	7,66,514.00	-	766514	-
AAWS -Integrated Living of Persons with Disabilities	39,87,423.00	-	2291817	16,95,606.00
CHF - Solar Energy Integration Project at Shiekhpur	19,58,207.00	-	1958207	-
Edu. Of Children From Poor Families- Sumbuk, Darjee	63,285.00	27,30,707.00	2793992	-
EW-Interim Fin Support for Empwt of Rural Poor Girl	-	5,45,600.00	545600	-
MU- Emp of CBO Women & Adolscent Girls of Dalit.	-	28,18,007.00	2480945	3,37,061.00
SND - Congregational Fund A-36/2025	-	10,96,095.00	889095	2,07,000.00
SND - Congregational Fund A-37/2025	-	21,07,806.00	6069	21,01,737.00
SND - Congregational Fund A-40/2025	-	20,86,551.00	713478	13,73,073.00
Asha Kiran - (Maintenance and Care of Girls)	2,46,278.60	-	124544	1,21,734.60

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Empowerment of Women Fund	6,05,252.50	-	545600	59,652.50
TOTAL	2,31,10,217.68	3,72,21,900.00	4,14,30,658.24	1,89,01,457.44

5. EXPENDITURE:-

Operating Expenditure Comprises the following :-

DISPENSARY SUPPLIES	:-	16,81,392.93
COST OF MEDICINE SOLD	:-	3,91,29,423.59
PROGRAMME EXPENSES	:-	47,62,238.74
ESTABLISHMENT EXPENSES	:-	1,53,86,843.33
ADMINISTRATIVE EXPENSES	:-	36,91,619.01

Non Operating Expenditure Comprises the following :-

Depreciation to Fixed Assets	:-	20,00,258.39

6. CASH AND BANK BALANCE :-

- Cash Balance is as per cashbook maintained by the Society which is duly certified by the management of the Social Center. Cash Balance as on 31-03-2025 is as follows:-

CASH & BANK BALANCES

Cash in Hand	3,53,263.00
Cash Asha Kiran	31,729.00
Cash in Hand (TDF I)	13,556.00
Cash in Hand (TDF II)	4,514.00

- MASHAL is currently maintaining Nineteen Bank accounts. Details of Saving Bank account maintained by Social Center with their respective Balance are as follows :-

DUTT & KHAN PATNA CHARTERED ACCOUNTANTS

DAKSHIN BIHAR GRAMIN BANK 32220110069024	:-	4,40,955.34
CENTRAL BANK OF INDIA 1523272655	:-	2,15,489.18
CENTRAL BANK OF INDIA 2474101020456	:-	1,70,319.00
CANARA BANK 2315101005509	:-	4,98,538.60
CENTRAL BANK OF INDIA 2134784283	:-	3,69,615.03
CANARA BANK 1433101030984	:-	2,96,652.67
CENTRAL BANK OF INDIA 3669644285	:-	6,58,971.91
CENTRAL BANK OF INDIA 3898217759	:-	9,212.84
STATE BANK OF INDIA 40106180519	:-	18,236.46
STATE BANK OF INDIA 40218646507	:-	3,89,810.74
CENTRAL BANK OF INDIA 2134784646	:-	8,15,163.06
CENTRAL BANK OF INDIA TDF 5396775542	:-	5,171.64
STATE BANK OF INDIA 38744652948	:-	4,05,288.53
UCO BANK 24370110067048	:-	5,92,565.36
UCO BANK 24370110069813	:-	29,62,972.40
CANARA BANK 2474101012570	:-	292.00
BANK OF INDIA 712302010011374	:-	79,865.00
BANK OF INDIA 456510210000022	:-	32,916.26
BIHAR GRAMIN BANK 14757	:-	41,907.20

7. OPENING BALANCE:-

Opening balances have been regrouped / re-classified wherever necessary.

8. EMPLOYEE BENEFIT SCHEME :-

- Gratuity Benefit : Insurance Premium has been paid for staffs during the year.
- There is Provision for ESIC as per government guidelines regarding ESIC Provision related to Employees.

9. PROJECTS RUNNIG BY MASHAL :-

Mashal is currently running various project in Bihar for empowerment of women and girls of the marginalized community. The various project running by Mashal are as follows :-

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- EMPOWERING GIRLS TO LEAD THE WAY FOR EDU IN BIHAR
- CAPACITY STRENGTHENING SUPPORT TO ORGANISATION 7%
- ASHA KIRAN HOME FOR GIRLS (NFC)
- BIHAR SKILL DEVELOPMENT MISSION
- FUND FOR EDUCATION OF POOR CHILDREN
- INTEGRATED TRIBAL DEVELOPMENT PROGRAMME II-MASHAL TDF PROJECT II
- INTEGRATED TRIBAL DEVELOPMENT PROGRAMME I MASHAL TDF PROJECT I
- PERSONS WITH DIABILITIES FUND
- INTEGRATED TRIBAL DEVELOPMENT PROGRAMME II-RAMANKABAD TRIBAL DEVELOPMENT FUND
- INTEGRATED TRIBAL DEVELOPMENT PROGRAMME I-GOBADDA TRIBAL DEVELOPMENT COMMITTEE
- WELFARE / EMPOWERMENT OF WOMEN GENERAL
- CF CONGREGRATIONAL FUND, JAMALPUR 2 (A-16/2023)
- AAWS- ASHA KIRAN - ENHANCING INFRA. & SUPPORT
- GD - PROMOTING SUS. SCI. AGRI. SYS.- YR 2
- GD - PROMOTING SUS. SCI. AGRI. SYS.- YR 3
- IBC - PROMOTION OF BASIC EDUCATION OF GIRL CHILDREN
- KFB AUSTRIA
- KM - PROM. OF BASIC LEARNING AMONG THE CHILD
- TIM TEBOW FOUNDATION - NIGHT TO SHINE
- A-13/2024-EMPOWERING ADOLSCENTS IN CHENARI & SASRAM
- A-15/2024-TRANSFORMING LIVES IN RAXAUL & GAHIRI
- A-16/2024-ENHANCING SKILL OF GRASS ROOT LEVEL STAFF
- AAWS -INTEGRATED LIVING OF PERSONS WITH DISABILITIES
- CHF - SOLAR ENERGY INTEGRATION PROJECT AT SHIEKHPUR
- EDU. OF CHILDREN FROM POOR FAMILIES- SUMBUK, DARJEE

DUTT & KHAN
PATNA
CHARTERED ACCOUNTANTS

- EW-INTERIM FIN SUPPORT FOR EMPWT OF RURAL POOR GIRL
- MU- EMP OF CBO WOMEN & ADOLSCENT GIRLS OF DALIT.
- SND - CONGREGATIONAL FUND A-36/2025
- SND - CONGREGATIONAL FUND A-37/2025
- SND - CONGREGATIONAL FUND A-40/2025
- ASHA KIRAN - (MAINTENANCE AND CARE OF GIRLS)
- EMPOWERMENT OF WOMEN FUND

FOR DUTT & KHAN
CHARTERED ACCOUNTANTS
F.R.N : 000565C

ANUJ KUMAR GANGULY
PARTNER
M.NO : 401981

DATE : 23.08.2025
PLACE : PATNA

UDIN : 25401981BMKVHN8701

President
MASHAL

Secretary
Mashal

Treasurer
Mashal