

INDEPENDENT AUDITOR'S REPORT

To,
The Members
ASHAJYOTI,
SIPAJHAR, DIST: DARRANG, ASSAM-784145

Opinion

We have audited the financial statements of **ASHAJYOTI SIPAJHAR, DIST: DARRANG, ASSAM-784145** which comprise the balance sheet as at March 31, 2025, Income & Expenditure Account and Receipt and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audit in accordance with 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in 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.

Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation or national auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

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 entity'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 entity'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 entity 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.

Dated: 10-05-2025
Place: Guwahati



For, M/s H.K. Agrawala and Associates
Chartered Accountants
FRN 319293E

CA. HARISH KUMAR AGRAWALA
Partner
Membership No. 054776

UDIN NO: 25054776BMGXDO3875

BALANCE SHEET AS AT 31st MARCH, 2025

Schedule F- Notes on account & Significant Accounting Policies

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO : 054776

ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

GENERAL FUND

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Other Project Expenditure (Sch E)		By Donation & Contribution	5,13,000.00
Mushroom Training	14,000.00	" Fee received	3,18,300.00
Food Processing Training	68,250.00	" Bank interest	2,588.00
Food Processing NABARD	51,000.00		
Other Programme Expenses	61,661.00		
	1,94,911.00		
" Administrative Expenses			
Salary & Allowances	2,28,000.00		
General Expenses	77,340.00		
Printing & Stationery	10,115.00		
Office Electricity Expense	9,559.00		
Office rent	50,000.00		
Travelling & Conveyance	22,114.00		
Professional Fees	35,400.00		
Repair & Maintenance	10,710.00		
Newspaper & Periodicals	2,762.00		
Refreshment Expenses	8,947.00		
Traning Expenses	3,000.00		
Bank charges	817.63		
	4,58,764.63		
" Depreciation	94,713.00		
" Excess of Income over Expenditure c/d	85,499.37		
Total (Rs.)	8,33,888.00		
		By Excess of Income over Expenditure b/c	85,499.37
		Addition to Fixed Assets out of	
To Net Surplus transfered to General Fund	1,95,199.37	" Project Fund	1,09,700.00
Total (Rs.)	1,95,199.37		

FOR AND ON BEHALF OF
ASHAJYOTI

PLACE : GUWAHATI
DATE : 10-05-2025



AS PER OUR REPORT OF EVEN DATE
FOR: H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO : 054776

ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
To Opening Balance		By Project Fund Expenditure (Sch A)	
Loans (1,45,684.00)			
Advance to Staff 50,000.00		ASHA Assistance and Support for Hopeful Abilities 8,27,566.00	
Cash at Bank 1,21,066.57	25,382.57	[AZIM PREMJI FOUNDATION]	
" Project Fund Received (as per Schedule "A")	30,14,408.00	ASHA for Children with Disabilities (Sch D)	
" Donation & Contribution 5,13,000.00		[ROOTS TO BRANCHES FOUNDATION]	7,34,064.00
" Fee received 3,18,300.00		Purchase of Furniture & Fixtures 30,200.00	15,91,830.00
" Bank interest 2,588.00		[TRINITY FRUCTA PVT. LTD.]	
		" Other Project Expenditure (Sch E)	
		Mushroom Training 14,000.00	
		Food Processing Training 68,250.00	
		Food Processing NABARD 51,000.00	
		Other Programme Expenses 61,661.00	1,94,911.00
		" Administrative Expenses	
		Salary & Allowances 2,28,000.00	
		General Expenses 77,340.00	
		Printing & Stationery 10,115.00	
		Office Electricity Expense 9,559.00	
		Office rent 50,000.00	
		Travelling & Conveyance 22,114.00	
		Professional Fees 35,400.00	
		Repair & Maintenance 10,710.00	
		Newspaper & Periodicals 2,762.00	
		Refreshment Expenses 8,947.00	
		Traning Expenses 3,000.00	
		Bank charges 817.63	4,58,764.63
		" Capital Expenditure	
		Therapy Equipment 60,629.00	
		Land 25,000.00	
		Equipments 67,800.00	1,53,429.00
		Closing Balance	
		Loans (73,684.00)	
		Cash in Hand 13,288.00	
		Cash at Bank 15,35,139.94	14,74,743.94
TOTAL (Rs.)	38,73,678.57	TOTAL (Rs.)	38,73,678.57

FOR AND ON BEHALF OF
ASHAJYOTI

PLACE : GUWAHATI
DATE : 10-05-2025

AS PER OUR REPORT OF EVEN DATE
FOR: H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO : 054776



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULES ANNEXED TO & FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH ' 2025

SCHEDULE -"B" FIXED ASSETS

P A R I C U L A R S	RATE OF DEP.	OPENING BALANCE ON 01.04.24	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	WDV AS ON 31.03.2025
Furniture & Fixtures	10%	1,40,068.85	40,200.00	1,80,268.85	18,027.00	1,62,241.85
Therepy Equipments	40%	485.64	60,629.00	61,114.64	24,446.00	36,668.64
Playing Items	10%	3,430.59	-	3,430.59	343.00	3,087.59
Library books	60%	1,024.00	-	1,024.00	614.00	410.00
Computer & Peripherals	40%	28,409.60	53,500.00	81,909.60	32,764.00	49,145.60
Land	0%	-	25,000.00	25,000.00	-	25,000.00
Equipments	15%	39,660.00	83,800.00	1,23,460.00	18,519.00	1,04,941.00
Grand Total :-		2,13,078.68	2,63,129.00	4,76,207.68	94,713.00	3,81,494.68



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULES ANNEXED TO & FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH ' 2025
SCHEDULES "A" OF PROJECT FUND

SL NO.	NAME OF THE PROJECT	OPENING BALANCE	RECEIPTS			Utilised during the year			CLOSING BALANCE
			CONTRIBUTION RECEIVED	BANK INTEREST	TOTAL	Revenue Expenditure	Capital Expenditure	TOTAL	
1	ASHA Assistance and Support for Hopeful Abilities (Sch C) [Azim Premji Foundation]	-	21,95,000.00	-	21,95,000.00	7,48,066.00	79,500.00	8,27,566.00	13,67,434.00
2	ASHA for Children with Disabilities (Sch D)[Roots To Branches Foundation]	-	7,44,408.00	-	7,44,408.00	7,34,064.00	-	7,34,064.00	10,344.00
3	Purchase of Furniture & Fixtures [Trinity Fructa Pvt Ltd.]		75,000.00	-	75,000.00	-	30,200.00	30,200.00	44,800.00
TOTAL		-	30,14,408.00	-	30,14,408.00	14,82,130.00	1,09,700.00	15,91,830.00	14,22,578.00



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH' 2025

AZIM PREMJI FOUNDATION

SCHEDULE : "C" ASHA ASSISTANCE AND SUPPORT FOR HOPEFUL ABILITIES

PARTICULARS	AMOUNT	AMOUNT
<u>Program Staff</u>		
Aaya Centre Asst-APF	40,000.00	
Assistant Teacher- APF	60,000.00	
Occupational Therapist-APF	32,000.00	
Phsiotherapist-APF	70,000.00	
Special Educator-APF	2,00,000.00	
Speechtherapist-APF	70,000.00	4,72,000.00
<u>Adminstration Staff</u>		
Accountant	72,000.00	
Project Coordinator	60,000.00	1,32,000.00
<u>Travel, Boarding & Lodging</u>		
Project Coordinator/TA-APF		10,060.00
<u>Programme Expenses</u>		
Documentation for Impact Assest	10,000.00	
Establish Early Intervation Centre	69,957.00	
Family Couseling Sessions	6,300.00	86,257.00
<u>Administration Cost</u>		
Office Rent	38,400.00	
Printing & Stationery	4,549.00	
Telephone, Post and Communication	4,800.00	47,749.00
<u>Capital Expenditure</u>		
Furniture	10,000.00	
Computers	53,500.00	
Equipments	16,000.00	79,500.00
TOTAL		8,27,566.00



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH' 2025
ROOTS TO BRANCHES FOUNDATION
SCHEDULE : "D" ASHA for Children with Disabilities

PARTICULARS	AMOUNT	AMOUNT
<u>Adminstration Cost</u>		
Personal Cost		
Project Coordinator	60,000.00	
Project Assistant	51,000.00	
Accountant	30,000.00	
	1,41,000.00	
<u>General Admin Cost</u>		
Travelling Allowance	13,080.00	
Printing & Stationery	8,897.00	
House Rent	60,000.00	
Electricity & Internet	2,503.00	
	84,480.00	2,25,480.00
<u>Personnel Cost</u>		
Project Coordinator	57,000.00	
Project Assistant	48,000.00	1,05,000.00
<u>Program Cost</u>		
<u>Outcome 1</u>		
Physiotherapy sessions conducted	99,000.00	
Speech Therapy sessions conducted	99,000.00	
Occupational therapy sessions conducted	99,000.00	
Vocational readiness class Conducted	30,000.00	
Training of caregivers on home based therapy	14,160.00	
Follow up home visits and support	10,500.00	
Training & Exposure Visit of Staff	12,014.00	
	3,63,674.00	
<u>Outcome 2</u>		
Monthly care-givers meetings conducted	17,660.00	
Awareness programmes conducted	13,990.00	
	31,650.00	
<u>Outcome 3</u>		
Skateholder Engagement	8,260.00	4,03,584.00
TOTAL		7,34,064.00



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULES ANNEXED TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH' 2025
SCHEDULE : "E" PROJECT EXPENDITURE

PARTICULARS	AMOUNT	AMOUNT
<u>Mushroom Training</u>		
Honararium		14,000.00
<u>Food Processing Training</u>		
Stipend For Participants		68,250.00
<u>Food Processing NABARD-Khagra Area</u>		
Refreshment	23,000.00	
Honorarium	28,000.00	51,000.00
<u>Other Programme Expenses</u>		
Resources Fees	8,500.00	
Programmes and Celebrations	50,661.00	
Activity Expenses	2,500.00	61,661.00
TOTAL		1,94,911.00



ASHAJYOTI
SIPAJHAR, DIST: DARRANG, ASSAM-784145

SCHEDULE "F" OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST
MARCH, 2025

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion, involving construction, related proportionate expenses from part of the value of assets capitalized. Expenses incurred up to the date of putting the asset in working condition for its intended use are also capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue as incurred.

Contrary to standard accounting practice and Accounting Standard No.10 issued by The Institute of Chartered Accountants of India, fixed assets are stated at written down value without showing the original cost and accumulated depreciation.

METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of use for whole year on assets if purchased during the year . Further, no depreciation on an asset is provided in the year in which it is sold/ discarded irrespective of the period of its use during the year.

GENERAL:-

To maintain and record transactions and to prepare and finalize annual accounts on historical cost basis.

