Mukesh Prabhu & Co.
Chartered Accountants

Auditors' Report

To,
The Members of Board
Aabhar Mahila Samiti
Jawahar Road, Chhatarpur (M.P.)

Report on the Financial Statements

We have audited the accompanying financial statements of **Aabhar Mahila Samiti (PAN: AABTA6299E)**, which comprises the Balance Sheet as at 31st March 2025, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safeguarding of the assets of the organization and for preventing and detecting the 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 internal controls, that we reoperating electively 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing prescribed by the ICAI.Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement.

MUKESH PRABHU & CO. CHARTERED ACCOUNTANTS FRN : 017133C NEW DELHI

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the organization's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by organization's management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the applicable laws 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 **Aabhar Mahila Samiti** as at March 31st, 2025;
b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date;

For: Mukesh Prabhu & Co
Chartered Accountants
FRN NO.: 017133C

MUKESH PRABHU & CO. FRN : 017133C NEW DELHI CHARTERED ACCOUNTANTS

Mukesh

CA. Mukesh Kumar, FCA
Proprietor
M. M. No: -418115
UDIN: 25418115BMLBJG5776

Date: 28-09-2025
Place: New Delhi

Abhar Mahila Samiti
Sagar Road Radhika Gradaen Pani Plant se Pahle Gali No.4, Chhatarpur Madhya Pradesh 471001

Consolidated 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)	Reserve Funds		-1,68,566.45	20,12,190.51
(b)	Assets Funds		-	-
(c)	Project Funds		-	-
			-1,68,566.45	20,12,190.51
2	**Non-current liabilities**			
(a)	Long-term borrowings			
(b)	Other long-term liabilities			
(c)	Long-term provisions			
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings			
(b)	Unspent Grant Balance			-
(c)	Other current liabilities	4	4,87,350.27	3,94,964.00
(d)	Short-term provisions		-	-
			4,87,350.27	3,94,964.00
	Total		**3,18,784.00**	**24,07,155.00**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5	7,405.92	9,305.55
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments			-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets			
			7,405.92	9,305.55
2	**Current assets**			
(a)	Current investments			
(b)	Inventories			
(c)	Receivables			
(d)	Cash and bank balances	6	1,97,224.90	22,44,950.96
(e)	Short Term Loans and Advances	7	1,14,153.00	1,52,898.00
(f)	Other current assets			
			3,11,377.90	23,97,848.96
	Total		**3,18,784.00**	**24,07,155.00**
	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 :
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M. M. No.: 418115
UDIN: 25418115BMLBJG5776
Place: New Delhi
Date: 28-09-2025

For & on behalf :
Abhar Mahila Samiti

ABHAR MAHILA SAMITI
President
President

Abhar Mahila Samiti
Sagar Road Radhika Gradaen Pani Plant se Pahle Gali No.4, Chhatarpur Madhya Pradesh 471001

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	8	21,31,889.60	22,82,586.00
(b)	Other Income	9	52,682.00	64,687.40
II	**Total**		**21,84,571.60**	**23,47,273.40**
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	10	40,19,746.96	21,51,830.74
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	11	3,43,681.97	94,242.47
(f)	Depreciation and amortization expense	5	1,899.63	2,811.94
	Total		**43,65,328.56**	**22,48,885.15**
IV	Excess of Income over Expenditure before exceptional and		-21,80,756.96	98,388.25
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before		-21,80,756.96	98,388.25
VII	Extraordinary Items		-	-
VIII	**Excess of Income over Expenditure for the year (VII-VIII)**		**-21,80,756.96**	**98,388.25**
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		-	-
	Balance transferred to General Fund:		-21,80,756.96	98,388.25

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 :
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F.R.N: 017133C

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Mukesh

CA. Mukesh Kumar, FCA
Proprietor
M. M. No.: 418115
UDIN: 25418115BMLBJG5776

Place: New Delhi
Date: 28-09-2025

For & on behalf :
Abhar Mahila Samiti

ABHAR MAHILA SAMITI

President President

Abhar Mahila Samiti
Sagar Road Radhika Gradaen Pani Plant se Pahle Gali No.4, Chhatarpur Madhya Pradesh 471001

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		22,44,950.96	19,06,684.82
Investment		-	-
Donation & Grants		21,31,889.60	22,82,586.00
Other Income		52,682.00	64,687.40
Change in CA and CL		1,31,131.27	2,14,266.00
Total		**45,60,654.00**	**44,68,224.00**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	10	40,19,746.96	21,29,030.74
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses	11	3,43,681.97	94,242.47
Purchase of Fixed Assets		-	-
Loan and Advances Paid			
Closing Balance			
Cash and Bank Balances		1,97,224.90	22,44,950.96
Investment			-
Total		**45,60,654.00**	**44,68,224.00**
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 :
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MUKESH PRABHU & CO. FRN : 017133C NEW DELHI CHARTERED ACCOUNTANTS

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Proprietor
M. M. No.: 418115
UDIN: 25418115BMLBJG5776

Place: New Delhi
Date: 28-09-2025

For & on behalf :
Abhar Mahila Samiti

ABHAR MAHILA SAMITI

President President

Abhar Mahila Samiti

Sagar Road Radhika Gradaen Pani Plant se Pahle Gali No.4, Chhatarpur Madhya Pradesh 471001

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
Unrestricted Funds		
Corpus Fund		
Opening Balance	3,390.00	3,390.00
Add: Additions during the year	-	-
Less: Deletions during the year	-	-
Total Corpus Fund	3,390.00	3,390.00
General Fund		
Opening balance	20,08,800.51	19,10,412.26
Add: Excess of Income Over Expenditure	-21,80,756.96	98,388.25
Total General Fund	-1,71,956.45	20,08,800.51
Total	**-1,68,566.45**	**20,12,190.51**

	4 Other current liabilities	31 March 2025	31 March 2024
(a)	Current maturities of finance lease obligations	-	-
(b)	Interest accrued but not due on borrowings	-	-
(c)	Interest accrued and due on borrowings	-	-
(d)	Income received in advance	-	-
(e)	Unearned revenue	-	-
(f)	Tds Payable		-
(g)	Goods and Service tax payable	-	-
(h)	Sundry Creditors	-	-
(i)	Expenses Payable	4,87,350.27	3,94,964.00
(j)	Other payables (Inter Project)	-	-
	Total	**4,87,350.27**	**3,94,964.00**

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NEW DELHI
CHARTERED ACCOUNTANTS

6	Cash and Bank Balances	31 March 2025	31 March 2024
A	**Cash and cash equivalents**		
(a)	On current accounts	38,575.26	22,34,293.96
	Designated Bank Account	-	
	Utilization Bank Account	1,58,269.64	
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits	-	-
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	380.00	10,657.00
	Total	**1,97,224.90**	**22,44,950.96**

7	Short Term Loans and advances	31 March 2025	31 March 2024
(a)	Capital advances		
(b)	Loans advances to related Party	-	-
(c)	Other loans and advances (Vendor Advance)	-	-
(i)	Prepaid expenses	-	-
(ii)	GST input credit receivable	-	-
(iii)	Security Deposit & Other advances	-	-
(iv)	Balance with government authorities (TDS Receivable)	1,14,153.00	1,52,898.00
(vii)	Accrued Interest	-	-
	Total	**1,14,153.00**	**1,52,898.00**
	Sub-classification:		
	Secured, considered good;	1,14,153.00	1,52,898.00
	Unsecured, considered good;	-	-
	Doubtful	-	-
		1,14,153.00	1,52,898.00
	Total	**1,14,153.00**	**1,52,898.00**

8	Donations and Grants	31 March 2025	31 March 2024
(a)	Grants		
	Grants Foreign Contribution	-	7,29,766.00
	Grants Local Contirbution	21,01,728.00	15,52,820.00
(b)	Donation	-	-
	Donation Foreign Contribution		
	Donation Local Contirbution	30,161.60	-
	Total	**21,31,889.60**	**22,82,586.00**

9	Other income	31 March 2025	31 March 2024
(a)	Interest income	51,602.00	63,607.40
(b)	Brokerage & Commission Received	-	-
(c)	Interest on Income Tax Refund	-	-
(d)	Professional Income	-	-
(e)	Other non-operating income (Liability Written Back)	-	-
(f)	Membership Fee	1,080.00	1,080.00
	Total	**52,682.00**	**64,687.40**

MUKESH PRABHU & CO. FRN : 017133C NEW DELHI CHARTERED ACCOUNTANTS

10	Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
	Programme - Ek Kadam		
	Personel Cost	3,21,000.00	-
	Program Expenses(Other Activites in Village)	45,600.00	-
	Program Expenses(Training)	4,15,908.00	-
	Program Expenses(Training Wrokshop)	3,42,135.00	-
	Programme Cost	63,642.00	-
	Exposure Visit	61,150.00	-
	Scale Training	1,94,940.00	-
	Workshop on Leadership Building	1,34,618.00	-
	Programme - ERADA		
	Amul Spary Milk Powder, Parle G Biscuits	1,61,640.00	3,30,710.00
	Bank Charge	21.00	5,019.84
	Fright Expenses	6,376.00	-
	Gas, Glass and Untensils	3,575.00	31,275.00
	Honorarium Expenses	29,000.00	20,000.00
	Clothing and Shoes	-	77,252.00
	General Fund Expenses (FCRA)	-	56,210.90
	SGPT (TERI) Project		
	Contigency/Other support	57,053.86	-
	Equipment/Materials	11,77,314.00	-
	Personnel	2,20,998.00	-
	Training & Workshop	1,47,327.00	-
	Travel	66,210.41	-
	Other Programe Expenses (Local Contirbution)		
	Accomodation Expenses	-	21,824.00
	Exposure Visit, Refreshment Etc	-	1,50,782.00
	Salary Expenses	3,81,500.00	4,27,000.00
	Admistration Expenses	2,710.00	-
	Consulting Services	1,30,000.00	-
	Mental Health Program	16,350.00	-
	Nasha Mukti Sankalp Ptra	3,000.00	-
	Nasha Mukti School Raily	1,969.69	-
	Nasha Mukti Shivir	25,000.00	-
	School Mental Health	5,940.00	-
	Travelling Expenses	770.00	1,61,812.00
	Viklang Jagrukta Meeting	3,999.00	-
	Agriculture Traing	-	3,12,600.00
	Consulting Services	-	3,83,000.00
	Health Camp	-	36,000.00
	Iec Development and Printing	-	28,250.00
	Meetings Gram Panchayat Lavel	-	9,695.00
	Project Writing & Makeing	-	20,000.00
	Sarveyar	-	27,000.00
	Servey Expenses	-	53,400.00
	Total	**40,19,746.96**	**21,51,830.74**

MUKESH PRABHU & CO.
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NEW DELHI
CHARTERED ACCOUNTANTS

11	Establishment Expenses	31 March 2025	31 March 2024
	Project - Ek Kadam		
	Accountant	36,000.00	-
	Chief Functionary	57,000.00	-
	Computer Operator	27,000.00	-
	Office Helper	27,000.00	-
	Audit	12,000.00	-
	Bank Charge	773.38	19.47
	Electricity	7,536.00	-
	Maintenance Expenses	12,060.00	-
	Office Rent	30,000.00	-
	Printing & Stationary	7,000.00	-
	Telephone/Internet	1,788.00	-
	Travels of Chief Functionary	16,330.00	-
	Programme - ERADA		
	Administrative Expenses	17,994.00	25,423.00
	Other Adminitrative Expenses (Local Contirbution)		
	Office Rent	91,200.00	68,400.00
	Repair & Maintance Expenses	-	300.00
	Round Expenses	0.59	-
	Audit Expenses	-	100.00
	Total	**3,43,681.97**	**94,242.47**

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CHARTERED ACCOUNTANTS