K. Ray & Co
Chartered Accountants

**INDEPENDENT AUDITOR'S REPORT**
**To the Members of Society for Direct Initiative for Social and Health Action**

**Opinion**

We have audited the accompanying financial statements of **Society for Direct Initiative for Social and Health Action**, (the Society) which comprise the balance sheet as at 31st March, 2025 and Income and Expenditure account (Consolidated) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given the accompanying financial statements give a true and fair view, in conformity with the accounting principles generally accepted in India, of the financial position of the entity as at 31st March, 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 the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical 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**

The Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal controls, as management determines is necessary to enable the preparation of the 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.

K. RAY & CO. Kolkata Chartered Accountants

E-mail : kray.co1@gmail.com
4, Ripon Steet, (2nd Floor) Kolkata - 700 016, Tel : 2229-7940, 2229-3950

**Auditor's Responsibility 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.

**Report on Other Legal Regulatory Requirements**

a) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.

b) The Balance Sheet, the Income & Expenditure dealt with by this Report are in agreement with the books of account.

c) In the case of Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

For and on behalf of
**K. Ray & Co**
Chartered Accountants
Firm's registration number: 312142E

**Supratim Roychowdhury**
Partner
Membership number: 066040
UDIN: 25066040BMJATE7239

K. RAY & CO. Kolkata Chartered Accountants

Place: Kolkata
Date: 10th September, 2025

## Society for Direct Initiative for Social and Health Action

### 20/4 Sil Lane, Kolkata - 700015

### Consolidated Balance Sheet as at 31st March 2025

| 31.03.2024 Rs | Liabilities | 31.03.2025 Rs | 31.03.2024 Rs | Assets | 31.03.2025 Rs |
|---|---|---|---|---|---|
| | | | | **Fixed Assets:-** | |
| | **Capital Fund:-** | | | **Furniture & Fixtures** | |
| 1,507,239 | As per last A/c | 2,103,521 | 18,658 | As per last A/c | 16,789 |
| | | | - | Add: Purchase during the year | 44,010 |
| 596,282 | Add: Excess of income over Expenditure | 1,515,306 | 18,658 | | 60,799 |
| 2,103,521 | | 3,618,827 | 1,869 | Less.Depreciation | 5,030 |
| | | | 16,789 | | 55,769 |
| | | | | **Equipments** | |
| - | | - | 71,160 | As per last A/c | 60,486 |
| 2,103,521 | | 3,618,827 | - | Add: Purchase during the year | - |
| | | | 71,160 | | 60,486 |
| 2,745,000 | Building Fund | 2,745,000 | 10,674 | Less.Depreciation | 9,073 |
| | | | 60,486 | | 51,413 |
| | **Current Liabilities:-** | | | **Laptop & Printer** | |
| 35,000 | Tsunami Relief Fund | 35,000 | 3,027 | As per last A/c | 1,816 |
| 14,641,100 | Fund for subsequent years utilization | 16,627,165 | - | Add: Purchase during the year | 138,966 |
| | | | 3,027 | | 140,782 |
| | | | 1,211 | Less:Depreciation | 44,686 |
| | | | 1,816 | | 96,096 |
| 1,573,863 | Sunderban Tiger widow Community Centre Project | 1,573,863 | | **Solar Panel System** | |
| | | | | As per last A/C | |
| | | | | Add: Purchase during the year | 234,000 |
| 12,000 | Audit Fees | 11,000 | | Less: Depreciation | 46,800 |
| | | | | | 187,200 |
| | | | | **Computer(Desktop)** | |
| 4,030 | Others | 4,990 | 4,880 | As per last a/c. | 2,928 |
| | | | - | Purchase during the year | 34,280 |
| | | | 4,880 | | 37,208 |
| | | | 1,952 | Less: Depreciation | 8,027 |
| | | | 2,928 | | 29,181 |
| | | | | **Digital Camera** | |
| | | | 5,341 | As per last a/c | 4,540 |
| | | | - | Add Purchase during the year | - |
| | | | 5,341 | | 4,540 |
| | | | 801 | Less: Depreciation | 681 |
| | | | 4,540 | | 3,859 |
| | | | 3,015,609 | Building with Registration charges | 3,015,609 |
| | | | 1,573,863 | Land with construction and pond digging at Sudhanshpur | 1,573,863 |
| | | | | **Current Assets:-** | |
| | | | 117,770 | Loan and Advances | 65,270 |
| | | | 65,995 | **Cash in hand** | 101,956 |
| | | | | **Cash at Bank:-** | |
| | | | 1,311,136 | Central Bank on Savings a/c | 3,432,305 |
| | | | 356,302 | Bank of India savings a/c | 616,842 |
| | | | 1,154,620 | AXIS Bank | 3,719,267 |
| | | | 447,243 | Canara Bank on Savings a/c 1392101016587 | 5,574,154 |
| | | | 697,588 | DP/1 /1392101992774 | 80,244 |
| | | | 720,894 | DP/2/SB/1392101992775 | 796,726 |
| | | | 121,839 | INDIAN BANK SB 50503445493 | 123,921 |
| | | | 3,735 | FCA /C SBI (5553) | 848,030 |
| | | | 346,633 | TDS Receivable | 244,140 |
| | | | 11,094,728 | FIXED DEPOSITS | 4,000,000 |
| **21,114,514** | | **24,615,845** | **21,114,514** | | **24,615,845** |

This is the Balance Sheet referred to in our report of even date

**FOR AND ON BEHALF OF**
**K.RAY & CO**
**CHARTERED ACCOUNTANTS**
**FRN 312142E**

K. RAY & CO
Kolkata
Chartered Accountants

**SUPRATIM ROYCHOWDHURY**
**PARTNER**
**MEMBERSHIP No. 066040**
**Place** Kolkata
**Date** 10/09/2025
**UDIN** 25066040BHJATE7239

Society for Direct Initiative for Social and Health Action

## Society for Direct Initiative for Social and Health Action

**20/4 Sil Lane, Kolkata - 700015**

**Consolidated Income and Expenditure Account for the year ended 31st March 2025**

| 31.03.2024 | Expenditure | 31.03.2025 | 31.03.2024 | Income | 31.03.2025 |
|---|---|---|---|---|---|
| Rs | | Rs | Rs | | Rs |
| 22,953,913 | **Programme Expenses** | 23,545,134 | 26,415,843 | **Grant** | 29,735,602 |
| | | | 327,116 | Interest on Savings Bank | 359,922 |
| 3,632,218 | Administration Charges | 4,958,681 | 213,576 | Interest on Fixed Deposits | 163,511 |
| - | | - | | | |
| 19,482 | Electricity Ch | 16,530 | - | Interest on Income Tax Refund | 15,335 |
| - | | - | 995,452 | Donation | 738,252 |
| 1,206 | Staff welfare Expenses | 24,883 | | | |
| - | | - | | | |
| 661,356 | Marathon | 784,444 | 1,300 | Subscription | 1,300 |
| | | | 53,485 | Miscellaneous Receipts | 126,581 |
| 27,771 | Bank charges | 28,026 | - | | - |
| 71,017 | Book Fair Expenses | 130,906 | | | |
| 714 | Books & Periodicals | - | | | |
| 143 | Conveyance | 4,722 | | | |
| - | | - | | | |
| 5,923 | Office Maintenance | 2,404 | | | |
| 3,480 | Printing & Stationery | - | | | |
| 1,010 | Telephone & Postage | 1,010 | | | |
| 15,750 | Audit Fees & Certification Charges | 14,160 | | | |
| | **Depreciation:-** | | | | |
| 1,869 | On Furniture & Fixture | 5,030 | | | |
| 10,674 | On Equipments | 9,073 | | | |
| 1,211 | On Laptop & Printer | 44,686 | | | |
| 801 | On Digital Camera | 681 | | | |
| 1,952 | On Computer | 8,027 | | | |
| - | On Solar Panel System | 46,800 | | | |
| 596,282 | Excess of Income over Expenditure | 1,515,306 | | | |
| **28,006,772** | | **31,140,503** | **28,006,772** | | **31,140,503** |

This is the Income & Expenditure Account referred to in our report of even date .

**FOR AND ON BEHALF OF**
**K RAY & CO**
**CHARTERED ACCOUNTANTS**
**FRN 312142E**

K. RAY & CO. Kolkata Chartered Accountants

**SUPRATIM ROYCHOWDHURY**
**PARTNER**
**MEMBERSHIP NO.066040**

Society for Direct Initiative for Social and Health Action

**Place: Kolkata**
**Date:** 10/09/2025
**UDIN**

K. Ray & Co

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Society for Direct Initiative for Social and Health Action

**Opinion**

We have audited the accompanying financial statements of **Society for Direct Initiative for Social and Health Action**, (the Society) which comprise the balance sheet as at 31st March, 2025 and Income and Expenditure account (Foreign Contribution) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given the accompanying financial statements give a true and fair view, in conformity with the accounting principles generally accepted in India, of the financial position of the entity as at 31st March, 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 the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical 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**

The Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal controls, as management determines is necessary to enable the preparation of the 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.

K. RAY & CO. Kolkata Chartered Accountants

E-mail : kray.co1@gmail.com

4, Ripon Street, (2nd Floor) Kolkata - 700 016, Tel : 2229-7940, 2229-3950, Fax : 91-33-2265 1762

**Auditor's Responsibility 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.

**Report on Other Legal Regulatory Requirements**

a) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.

b) The Balance Sheet, the Income & Expenditure dealt with by this Report are in agreement with the books of account.

c) In the case of Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

For and on behalf of
**K. Ray & Co**
Chartered Accountants
Firm's registration number: 312142E

**Supratim Roychowdhury**
Partner
Membership number: 066040
UDIN: 25066040BMJATE7239

K. RAY & CO. Kolkata Chartered Accountants

Place: Kolkata
Date: 10th September, 2025

# Society for Direct Initiative for Social & Health Action

**20/4 Sil Lane, Kolkata-700015**

**Balance Sheet as on 31 St March 2025 ( Foreign Contribution)**

| 31.3.2024 | Liabilities | 31.3.2025 | 31.03.2024 | Assets | | 31.3.2025 |
|---|---|---|---|---|---|---|
| Rs. | | Rs. | Rs. | **Fixed Assets:-** | | Rs. |
| 765774 | **Capital Fund:** | 798848 | | **Furniture & Fixture** | | |
| 33074 | Add: Excess of Income over Expenditure | 328903 | 17704 | As Per Last Account | 15930 | |
| | | | | Add: addition during the year | 44010 | |
| **798848** | | **1127751** | **17704** | | 59940 | |
| | | | 1774 | Less Depreciation | 4944 | **54996** |
| | | | 15930 | | | |
| | **Current Liabilities :-** | | | **Equipments** | | |
| **7294390** | Fund for susequent years Utilization | **6676978** | 62894 | As Per Last Account | 53460 | |
| | | | 9434 | Less: Depreciation | 8019 | **45441** |
| | | | **53460** | | | |
| | | | | **Laptop & Printer** | | |
| | | | 3027 | As Per Last Account | 1816 | |
| | | | | Add: Purchase during the year | 138966 | |
| | | | 3027 | | 140782 | |
| | | | 1211 | Less: Depreciation | 44686 | **96096** |
| | | | **1816** | | | |
| | | | | **Computer (DeskTop)** | | |
| | | | 4880 | As Per Last Account | 2928 | |
| | | | | Add: Purchase | **34280** | |
| | | | 4880 | | 37208 | |
| | | | 1952 | Less: Depreciation | 8027 | **29181** |
| | | | **2928** | | | |
| | | | | **Digital Camera** | | |
| 35000 | **Tsunami Relief Fund** | 35000 | 5341 | As Per Last Account | 4540 | |
| | | | 801 | Less Depreciation | 681 | **3859** |
| | | | **4540** | | | |
| | | | | **Solar Panel System** | | |
| | | | | As Per Last Account | | |
| | | | | Add: Purchase | 234000 | |
| | | | | | 234000 | |
| | | | | Less Depreciation | 46800 | 187200 |
| | | | | **Current Assets:-** | | |
| | | | **117770** | Loans & Advances | | **65270** |
| | **Out standing Liabilities for Expenses:-** | | | | | |
| 10000 | **Audit Fees** | 10000 | 4594 | **Cash in Hand** | | **50221** |
| 2800 | **Others** | 3370 | 3312 | FCG | 43182 | |
| | | | 1193 | DP/1 | 5650 | |
| | | | 89 | DP/2 | 1389 | |
| | | | **1869460** | **Cash at Bank** | | **7299154** |
| | | | 447243 | SB/1392101016587 | 5574154 | |
| | | | 697588 | DP/1/Action Aid/1392101992774 | 80244 | |
| | | | 720894 | DP/2/SB/1392101992775 | 796726 | |
| | | | 3735 | FC A/C SBI(15553) | 848030 | |
| | | | 6053108 | Fixed Deposits | | |
| | | | 17432 | TDS receivable | | 21681 |
| **8141038** | | **7853099** | **8141038** | | | **7853099** |

This is the Balance sheet referred to in our report of even date.

**FOR AND ON BEHALF OF**
**K RAY & CO**
**CHARTERED ACCOUNTANTS**
**FRN NO. 0312142E**

K. RAY & CO. Kolkata Chartered Accountants

**SUPRATIM ROYCHOWDHURY**
**PARTNER**
**MEMBERSHIP NO. 066040**
**Place** Kolkata
**Date** 10/09/2025
**UDIN** 25066040BHJATE7239

Society for Direct Initiative for Social and Health Action

# Society for Direct Initiative for Social & Health Action

20/4 Sil Lane, Kolkata-700015

## Income & Expenditure Accounts for the Year ended 31st March 2025 ( Foreign Contribution)

| 2023-24 AMOUNT In Rs. | Expenditure To | | 2024-25 AMOUNT In Rs. | 2023-24 AMOUNT In Rs. | Income BY | 2024-25 AMOUNT In Rs. |
|---|---|---|---|---|---|---|
| | **Programme Expenses:** | | | 16750848 | Grant | 20337218 |
| 11720528 | FCG | | 12242960 | | | |
| 1376179 | IFA Programme Exp | 1431357 | | 6554 | Interest on S/Bank/DP 1 | 14422 |
| 118780 | IFA documentation | | | | | |
| | TW SUPPORT | 313594 | | | | |
| 5285520 | OAK Programme Exp | 5735131 | | | | |
| | COMMUNITY CENTRE | 102310 | | 186952 | Interest on S/Bank/FCG | 132732 |
| 3788564 | FG Forest Programme Exp | 1610204 | | | | |
| 310594 | AEF | 2883250 | | | | |
| 624432 | GGF Vendors Programme Exp | 167114 | - | 23420 | Interest on S/Bank/DP 2 | 36256 |
| 25190 | Disaster Relief indv Programme Expenses | | - | | | |
| 191269 | AID-1 Relief Programme Exp | | | 119694 | Interest on Fixed Deposits | 72985 |
| 82432 | DP1 | | 688130 | | | |
| 1080 | GGF HUB Programme Exp | | | | | |
| 893 | GGF Mangrove Programme exp | 102943 | | | | |
| 80459 | GGF Resilience Programme Exp | | | | | |
| | GGF J & K | 585187 | | | | |
| 1597921 | DP2 | | 2242501 | | | |
| 1597921 | FGHR- Programme Expeses | 1654811 | | | | |
| | FGHR-M | 587690 | | | | |
| | **Administrative Expenses:** | | | | | |
| 3059978 | FCG | | 4229727 | - | | - |
| | Child Fund | | - | | | |
| 1013143 | FG Forest | 460538 | | | | |
| 324000 | IFA | 243000 | | | | |
| 1568538 | Oak | 3100279 | | | | |
| | GGF MUR Projects | - | | | | |
| 12640 | GGF Vendor Admin | 14473 | | | | |
| 141657 | AEF | 411437 | | | | |
| 452278 | DP2 | | 611628 | | | |
| 452278 | FGHR1 | 555228 | | | | |
| | FGHR - M | 56400 | | | | |
| 86669 | DP1 | | 98000 | | | |
| 16669 | GGF HUB Admin Exp | | | | | |
| | GGF Mangrove Admin Exp | | | | | |
| 70000 | GGF Resillence Administrative Exp | | | | | |
| | GGF J & K | 98000 | | | | |
| 24666 | Bank Charges:- | | 25627 | | | |
| 17785 | SBI | 14511 | | | | |
| 6373 | FCG | 9163 | | | | |
| 54 | DP1 | 219 | | | | |
| 454 | DP2 | 1734 | | | | |
| 14750 | Audit Fees & certification Charges | | 12980 | | | |
| | | | | | | |
| 15172 | Depreciation:- | | 113157 | | | |
| 1774 | Furniture | | 4944 | | | |
| 9434 | Equipments | | 8019 | | | |
| 1211 | Lap Top & Printer | | 44686 | | | |
| 801 | Digital Camera | | 681 | | | |
| 1952 | Computer | | 8027 | | | |
| | Solar Pannel System | | 46800 | | | |
| 33074 | Excess of Income Over Expenditure | | 328903 | - | | - |
| 17087468 | | | 20593613 | 17087468 | | 20593613 |

This is the Income & Expenditure Account referred to in our report of even date.

**FOR AND ON BEHALF OF**
**K RAY & CO.**
**CHARTERED ACCOUNTANTS**
**FRN NO. 0312142E**

K. RAY & CO. Kolkata Chartered Accountants

**SUPRATIM ROYCHOWDHURY**
**PARTNER**
**MEMBERSHIP NO. 066049**
**Place** Kolkata
**Date** 10/09/2025
**UDIN** 25066040BMJATE7239

Society for Direct Initiative for Social and Health Action

# Society for Direct Initiative for Social and Health Action

20/4 Sil Lane, Kolkata - 700 015

## Receipts and Payments Accounts for the year ended 31st March 2025

### Summery Foreign Contribution Account (Page 1)

| 2023-24 in Rs. | Receipts | 2024-25 Rs. | 2024-25 in Rs. | 2023-24 in Rs. | Payments | 2024-25 Rs. | 2024-25 in Rs. |
|---|---|---|---|---|---|---|---|
| | **Opening Balance** | | | | | | |
| | **Canara Bank (SB)** | | | | | | |
| 6955.21 | SBI 40094615553 | 3734.11 | 1869459.11 | | FCG/Outstanding other liabilities paid | 110 | 110.00 |
| 6915224 | FCG 1392101016587 | 447243 | | | | | |
| 35365 | DP-1 1392101992774 | 697588 | | | **Advance Outstanding** | | |
| 1109977 | DP-2 1392101992775 | 720894 | | 82551 | FCG | 0 | 50000.00 |
| | | | | | P1 | 50000 | |
| | **Cash** | | | | **Administrative Expenses** | | |
| 7655 | FCG | 3312 | 4594.00 | | **FCG** | | 4565875.00 |
| 1007 | DP-1 | 1193 | | 324000 | IFA | 243000 | |
| 89 | DP-2 | 89 | | 1568538 | Oak Foundation | 3100279 | |
| | | | | 503803 | FG Forest-2 | 234526 | |
| | **Advance Recovered** | | | 509340 | FG Forest-1 | 226012 | |
| | FCG | 102500 | 102500 | 141657 | AEF | 411437 | |
| | | | | 12640 | GGF Vendors | 14473 | |
| | | | | | **Fixed Assets** | | |
| | | | | | ADMIN/OAK/Fixed Assets/Furniture&Fixture | 44010 | |
| | | | | | Admin/AEF/Fixed Assets/Laptop & Printer | 58138 | |
| | | | | | Admin/AEF/Fixed Assets/Solar Pannel | 234000 | |
| | **Grants Received** | | 15765217.00 | | | | |
| | **FCG** | | | | | | |
| 1750000 | IFA | 830800 | | | **DP - 1** | | 98000.00 |
| | IFA Documentation | | | 16669 | GGF Resilience | | |
| 3860200 | OAK | 12576840 | | 70000 | GGF/J&K | 98000 | |
| 1187341 | FGHR Forest | 1203759 | | | | | |
| 2051258 | FG-Forest-2 | 1035634 | | | **DP - 2** | | 611628 |
| | AID-Livelihood Support | | | 452278 | FGHR 1 | 555228 | |
| 4112500 | AEF(GGF) | 0 | | | FGHR - M | 56400 | |
| 815500 | GGF Vendors | | | | | | |
| 313177 | TW Support | 0 | | | | | |
| 101538 | Community Centre | 0 | | | **Programme Expenses:** | | |
| 0 | Grant from Krishnendu M | 118184 | | | **FCG** | | 12358068.00 |
| | | | | 1376179 | IFA | 1431357 | |
| 824900 | **DP - 1** | | 209150.00 | 5285520 | Oak Foundation | 5735131 | |
| | Grant from IFA - ICAN | 209150 | | 2279433 | FG Forest | 833521 | |
| | GGF/J&K | | | 310594 | AEF | 2883250 | |
| | | | | 624432 | GGF Vendors | 167114 | |
| | | | | 191269 | AID-Livelihood Support | | |
| | **DP - 2** | | 3745439.00 | | TW Support | 313594 | |
| 1638150 | FGHR DP 2 | 2895939 | | 1509131 | FG Forest-2 | 776683 | |
| | GGF/AGRI | 849500 | | | Community centre | 102310 | |
| | | | | 118780 | IFA-Documentation | | |
| | | | | 25190 | Disaster Relief (Individuals) | | |
| | | | | | **Fixed Assets** | | |
| | | | | | Programme/AEF/Fixed Assets/Laptop & Printer | 80828 | |
| | | | | | Programme/AEF/Fixed Assets/Computer Desktop | 34280 | |
| | | | | | **DP 1** | | 688130.00 |
| | | | | 1080 | GGF HUB | | |
| | | | | | ICAN Expenses | 102943 | |
| | | | | 893 | Mangrove Wokshop | | |
| | Bank Charges Credited by bank | 1 | 1.00 | 80459 | GGF J&K | 585187 | |
| | | | | | **DP-2** | | 2242501.00 |
| | | | | 1597921 | FGHR 1 | 1654811 | |
| | | | | | FGHR-M | 587690 | |
| | **F D Matured** | | | | | | |
| 4000000 | F D Matured received | 6000000 | 6000000.00 | 10000000 | Fixed Deposit | 0 | 0 |
| 54616 | Interest on Fixed Deposits | 126093 | 126093 | 5462 | TDS paid on FD Interest | 4249 | 4249 |
| | | | | | **Audit Charges** | | 12980.00 |
| | | | | 10000 | Audit Charges | 11000 | |
| | | | | 2500 | Cerificate Charges and others | | |
| | | | | 2250 | GST on Audit Charges | 1980 | |
| 28785452.21 | C/O | 27822453.11 | 27822453.11 | 27102569 | C/O | 20631541 | 20631541.00 |

K. RAY & CO. Kolkata Chartered Accountants

# Society for Direct Initiative for Social and Health Action

20/4 Sil Lane, Kolkata - 700 015

## Receipts and Payments Accounts for the year ended 31st March 2025

### Summery Foreign Contribution Account (Page 2)

| 2023-24 | | 2024-25 | | 2023-24 | | 2024-25 | |
|---|---|---|---|---|---|---|---|
| in Rs. | Receipts | Rs. | in Rs. | in Rs. | Payments | Rs. | in Rs. |
| 28785452.21 | B/F | 27822453.11 | 27822453.11 | 27102569 | B/F | 20631541 | 20631541.00 |
| | | | | | | | |
| | **Interest on Savings Bank** | | 183410 | | **Bank Charges** | | 25627.60 |
| 186952 | FCG | 132732 | | 17785.10 | SBI NDMB | 14510.6 | |
| 6554 | DP-1 | 14422 | | 6373 | FCG | 9164 | |
| 23420 | DP-2 | 36256 | | 54.00 | DP-1 | 219 | |
| | | | | 454.00 | DP-2 | 1734 | |
| | | | | | | | |
| | **TDS Recovered** | | 31745.00 | | **TDS Paid** | | |
| 4000 | FCG | 18500 | | 4000 | FCG | 18500 | 31745.00 |
| 6245 | DP-1 | 13245 | | 6245 | DP-1 | 13245 | |
| | DP-2 | | | | DP-2 | | |
| | | | | | | | |
| | **P Tax Recovered** | | 37890 | | **P Tax Paid** | | 37210.00 |
| 26760 | FCG | 32710 | | 27960 | FCG | 32720 | |
| 550 | DP-1 | 770 | | 440 | DP-1 | 880 | |
| | DP-2 | 4410 | | | DP-2 | 3610 | |
| | | | | | | | |
| 101884 | **PPF Collected** | | 147444 | 101884 | **PPF Paid** | | 147444.00 |
| | FCG | 124284 | | | FCG | 124284 | |
| | P2 | 23160 | | | P2 | 23160 | |
| | | | | | **Closing Balance** | | |
| | | | | 3734.11 | SBI - CUR 40094615553 | 848029.51 | 7299153.51 |
| | | | | 447243 | FCG-SB 1392101016587 | 5574154 | |
| | | | | 697588 | DP-1 SB 1392101992774 | 80244 | |
| | | | | 720894 | DP-2 SB 1392101992775 | 796726 | |
| | | | | | **Cash in Hand** | | |
| | | | | 3312 | FCG | 43182 | 50221.00 |
| | | | | 1193 | DP-1 | 5650 | |
| | | | | 89 | DP-2 | 1389 | |
| 29141817.21 | | 28222942.11 | 28222942.11 | 29141817.21 | | 28222942.11 | 28222942.11 |

This is the Summery Receipts and Payments Account of FC Contribution referred to in our report of even date.

**FOR AND ON BEHALF OF**
**K RAY & CO.**
**CHARTERED ACCOUNTANTS**
**FRN NO 0312142E**

K. RAY & CO. Kolkata Chartered Accountants

**SUPRATIM ROYCHOWDHURY**
**PARTNER**
**MEMBERSHIP NO. 066049**
**Place** Kolkata
**Date** 10/09/2025
**UDIN** 25066040BMJATE7239.

Society for Direct Initiative for Social and Health Action

**K. Ray & Co**
*Chartered Accountants*

**INDEPENDENT AUDITOR'S REPORT**
**To the Members of Society for Direct Initiative for Social and Health Action**

**Opinion**

We have audited the accompanying financial statements of **Society for Direct Initiative for Social and Health Action**, (the Society) which comprise the balance sheet as at 31st March, 2025 and Income and Expenditure account (Non FCR Contribution) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given the accompanying financial statements give a true and fair view, in conformity with the accounting principles generally accepted in India, of the financial position of the entity as at 31st March, 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 the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical 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**

The Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal controls, as management determines is necessary to enable the preparation of the 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.

K. RAY & CO. Kolkata Chartered Accountants

E-mail : kray.co1@gmail.com
4, Ripon Street, (2nd Floor) Kolkata - 700 016, Tel : 2229-7940, 2229-3950, Fax : 91-33-2265 1762

**Auditor's Responsibility 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.

**Report on Other Legal Regulatory Requirements**

a) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.

b) The Balance Sheet, the Income & Expenditure dealt with by this Report are in agreement with the books of account.

c) In the case of Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

For and on behalf of
**K. Ray & Co**
Chartered Accountants
Firm's registration number: 312142E

K. RAY & CO. Kolkata Chartered Accountants

**Supratim Roychowdhury**
Partner
Membership number: 066040
UDIN: 25066040BMJATE7239

Place: Kolkata
Date: 10th September, 2025

# Society for Direct Initiative for Social and Health Action

**20/4 Sil Lane, Kolkata - 700015**

**Balance Sheet as at 31st March 2025(Non FCR Grant )**

| 31.03.2024 Rs | Liabilities | RS | 31/03/2025 Rs | 31.03.2024 Rs | Assets | 31.03.2025 Rs | 31.03.2025 Rs |
|---|---|---|---|---|---|---|---|
| | **Capital Fund:** | | | | **Fixed Assets:** | | |
| 741,465 | As per last A/c | | 1,304,673 | | **Furniture & Fixture** | | |
| | Less:Excess of expenditure | | | 954 | As per last a/c | 859 | |
| | over income | | | - | Purchase during the year | - | |
| 563,208 | Add. Excess of | | | 954 | | 859 | |
| - | Income over Expenditure | | 1,186,403 | 95 | Less: Depreciation | 86 | 773 |
| **1,304,673** | | | **2,491,076** | 859 | | | |
| | | | | 8,266 | **Equipment** | 7026 | |
| | | | | - | Purchase during the year | - | |
| | | | | - | | 7026 | |
| | | | | 1,240 | Less: Depreciation | 1054 | 5,972 |
| | | | | 7,026 | | | |
| 2,745,000 | Building Fund | | 2,745,000 | 3,015,609 | Building with Registration fees | | 3,015,609 |
| | | | | 1,573,863 | Land with Construction and Pond Digging at Sudhanshupur | | 1,573,863 |
| | **Current Liabilities:** | | | 329,201 | TDS Receivable | | 222,459 |
| 7,346,710 | Fund for susequent years Utilization | | 9,950,187 | | | | |
| 1,573,863 | Sunderban Tiger widow Community Centre Project Fund | | 1,573,863 | | | | |
| 2,000 | Audit Fees | | 1,000 | 61,401 | **Cash in hand** | | 51,735 |
| - | | | - | | **Cash at Bank** | | |
| 1,230 | Others | | 1,620 | 1,311,136 | Central Bank on Saving a/c | | 3,432,305 |
| | | | | 356,302 | Bank of India Savings | | 616,842 |
| | | | | 1,154,620 | AXIS Bank | | 3,719,267 |
| | | | | 121,839 | Indian Bank | | 123,921 |
| | | | | 5,041,620 | FIXED Deposits | | 4,000,000 |
| **12,973,476** | | | **16,762,746** | **12,973,476** | | | **16,762,746** |

Examined with the books and records maintained by the society and found to be in accordance therewith.

**FOR AND ON BEHALF OF**
**K RAY & CO**
**CHARTERED ACCOUNTANTS**
**FRN 312142E**

**SUPRATIM ROYCHOWDHURY**
**PARTNER**
**MEMBERSHIP NO.066040**

K. RAY & CO. Kolkata Chartered Accountants

**Place: Kolkata**
**Date:** 10/09/2025
**UDIN** 25066040BMJATE7239

Society for Direct Initiative for Social and Health Action

| Society for Direct Initiative for Social and Health Action | | | | | |
|---|---|---|---|---|---|
| 20/4 Sil Lane, Kolkata - 700015 | | | | | |
| Income and Expenditure Account for the year ended 31st March 2025 (Non FCR Grant) | | | | | |
| 31.03.2024 | Expenditure | 31.03.2025 | 31.03.2024 | Income | 31.03.2025 |
| Rs | | Rs | Rs | | Rs |
| | To | | | By | |
| 9,553,032 | **Programme Expenses:** | 8,371,543 | 9,664,995 | **Grant** | 9,398,384 |
| - | Advertisement | - | - | Interest on Income Tax refund | 15,335 |
| 33,293 | Administration Charges | 19,326 | 110,190 | Interest on Savings Bank | 176,512 |
| 3,480 | Printing & Stationery | - | 995,452 | Donation | 738,252 |
| 1,206 | Staff welfare Expenses | 24,883 | 1,300 | Subscription | 1,300 |
| 1,010 | Telephone & Postage | 1,010 | 53,485 | Miscellaneous Receipts | 126,581 |
| 3,105 | Bank Charges | 2,399 | 93,882 | Int on Fixed deposits | 90,526 |
| 19,482 | Electricity | 16,530 | | | |
| 71,017 | Book Fair Expenses | 130,906 | | | |
| 714 | Books & Periocicals | - | | | |
| 661,356 | Marathon | 784,444 | | | |
| 143 | Conveyance | 4,722 | | | |
| 5,923 | Office Maintenance | 2,404 | | | |
| 1,000 | Audit Fees | 1,180 | | | |
| - | Certification fees | - | | | |
| | Depreciation | | | | |
| 95 | On Furniture & Fixture | 86 | | | |
| 1,240 | On Equipment | 1,054 | | | |
| | | | | | |
| 563,208 | **Excess of Income Over Expenditure** | 1,186,403 | | | |
| | | | | | |
| 10,919,304 | | 10,546,890 | 10,919,304 | | 10,546,890 |

Examined with the books and records maintained by the society and found to be in accordance therwith.

**FOR AND ON BEHALF OF**
**K RAY & CO**
**CHARTERED ACCOUNTANTS**
**FRN 312142E**

K. RAY & CO. Kolkata Chartered Accountants

**SUPRATIM ROYCHOWDHURY**
**PARTNER**
**MEMBERSHIP NO.066040**

**Place: Kolkata**
**Date:** 10/09/2025
**UDIN** 25066040BMJATE7239

Society for Direct Initiative for Social and Health Action

# Society for Direct Initiative for Social and Health Action

**20/4 Sil Lane, Kolkata - 700 015**

**Receipts and Payments Accounts for the year April 24 - Mar 25**

**Non FC Summery R&P Account 2024-25**

| 2023-24 in Rs. | Receipts | 2024-25 in Rs. | 2023-24 in Rs. | Payments | 2024-25 in Rs. |
|---|---|---|---|---|---|
| | **Opening Balance:** | | | Capital Exp | |
| | **Cash at Bank** | | 33113 | Administration | 28326 |
| 805595.38 | CBI SB1037000239 | 1311136.42 | 19482 | Electricity | 16530 |
| 33B41A10:F55 | BOI SB40381051000139 | 356301.6 | 5773 | Office Maintenence Exp | 2224 |
| 159517 | Indian SB50503445493 | 121839 | 4065761 | AP/Salaries & Honourrarium | 3896037 |
| 5611912 | Axis SB922010059983592 | 1154620.13 | 1096581 | AP/Administration Cost | 444589 |
| 29072 | **Cash in Hand** | 61401 | | | |
| | | | 1010 | Telephone & Postage | 1010 |
| | Donation received from Kanthi | 48500 | | | |
| 238250 | CCP Donation Received from Kanthi | 206000 | 143 | Local travel | 4722 |
| 16001 | General Donation | 510251 | 150 | Equipment Maintenance | |
| 104600 | Donation for CLAP | 161801 | 1206 | Refreshment & welfare | 24883 |
| 174000 | Donation for ICAN | 99500 | 714 | Books & Periodicals | |
| | Grant Received from Shyamal Krishi | 2000 | | Courier charge | 130 |
| 1901300 | CP Donation-G.K.Banerjee | 2109400 | 4000 | Relief Programme | 6000 |
| 1393708 | Grant received from Hasiru Dala | 1598934 | | Advrtisement | |
| | Grant Received from SKRAP | 145824 | | Subscription | 50 |
| | Grant Received from ASAR | 6000 | 3480 | Printing, publication & stationery | |
| 7493000 | Grant Received from Azim premji | 7639000 | | | |
| | Support for Organic Manure Production | 130 | | | |
| 53485 | Misclianeous (Book Sales, Old news papers) | 125451 | | | |
| 227000 | Donation Received from Vendors' Families | 212200 | 1180 | Audit charges | 1180 |
| 1300 | Member Subscription | 1300 | 4731 | TDS Deducted | 170260 |
| | | | | | |
| | Fixed Deposit | 5000000 | | **Project Expenses:** | |
| | | | 250351 | ICAN Prog Exp | 63000 |
| | | | | ASAR project | 1000 |
| | TDS Received | 293040 | 145800 | CLAP Programme | 125600 |
| | Int on it Refund | | | IPL Waste management | |
| | Assessment Tax AY-2021-22 | | 13000 | SKRAP Programme | 65784 |
| 17740 | P.Tax Received | 14310 | 661356 | TSK Marathon Project 23 | 784444 |
| | PPF received | 85717 | 1799299 | CP Kanthi Project | 1590276 |
| | | | | Internship Exp | 15294 |
| | | | 271000 | Support to Vendors' Families for business | 170000 |
| | **Interest Received:** | | 8000 | Support to Vendors' Families as relief | 12500 |
| 26074 | CBI SB1037000239 | 67187 | 773000 | Sundarban Community Centre | |
| 11477 | BOI SB40381051000139 | 11353 | 760872 | AP/Travel, Food and Lodging | 587580 |
| 2322 | ALA SB50503445493 | 3124 | 1129038 | AP/Programme and Activities | 1365905 |
| 70317 | Axis SB922010059983592 | 94848 | 8157 | ICC Worldcup exp | |
| 47604 | Fixed deposit Interest | 132146 | | Waste Audit | 896 |
| | | | 5000000 | FD | 4000000 |
| 5500 | Advance outstanding | | 16510 | P.Tax | 13920 |
| | | | | PPF | 85717 |
| | | | 1410 | Outstanding P.Tax | |
| | | | | Advance outstanding | |
| | | | 71017 | Book Fair 25 | 130906 |
| | | | | JS Marrot | 18082 |
| | | | 3004.96 | Bank Charges CBI | 2197.73 |
| | | | 100.3 | Bank Charges BOI | 50.15 |
| | | | 172.87 | Bank Charges Axis | 8.85 |
| | | | | Bank Charges Indian Bank | 142 |
| | | | | **Closing Balance** | |
| | | | 1311136.42 | CBI SB1037000239 | 3432304.69 |
| | | | 356301.6 | BOI SB40381051000139 | 616842.45 |
| | | | 121839 | Indian SB50503445493 | 123921 |
| | | | 1154620.13 | Axis SB922010059983592 | 3719267.28 |
| | | | 61401 | Cash in Hand | 51735 |
| | | | | | |
| **18389774.38** | | **21573314.15** | **19154710.28** | | **21573314.15** |

Examined with the books and records maintained by the society and found to be in accordance therwith.

**FOR AND ON BEHALF OF**
**K RAY & CO**
**CHARTERED ACCOUNTANTS**
**FRN 312142E**

K. RAY & CO. Kolkata Chartered Accountants

**SUPRATIM ROYCHOWDHURY**
**PARTNER**
**MEMBERSHIP NO.066040**

**Place:** Kolkata
**Date:** 10/09/2025
**UDIN** 25066040BMJATE7239

Society for Direct Initiative for Social and Health Action