



Idenpendent Autitor's Reports

To the Trustees of Abhyuday Sansthan

Opinion

We have audited the accompanying financial statements of **Abhyuday Sansthan**, which comprise the Balance Sheet as at **March 31, 2025**, the Income and Expenditure account, the receipts 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 financial statements give a true and fair view of the financial position of Abhyuday Sansthan as at **March 31, 2025** and its financial performance and cash flows for the year then ended in accordance with the application accounting standards and relevant legal requirements.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our reports. We are independent of the entity in accordance with the Code of Ethics issue by the Institute of Chartered Accountants of India.

Responsibilities of Management

The trust's management is responsible for the preparation of these financial statements that give a true and fair view in accordance with the accounting standards and for such internal control as managements determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities

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.



Report on Other Legal and Regulatory Requirements

As required under the Income-tax, 1961 and other applicable laws, we reports that:

- a. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account have been kept by the trust.

Date: 27-09-2025

Place: Jhansi

UDIN: 25432322BMNSCL7705

For U N Modi & Company

Chartered Accountants

FRN. 003816C



(Utsav Modi)

Partner

MRN. 432322



FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of ABHYUDAY SANSTHAN [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

- (a) The trust has received foreign contributions during the previous year, which have been duly accounted for and reported.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2025; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2025.

Subject to the following observations/qualifications-

- (a) The trust has received foreign contributions during the previous year, which have been duly accounted for and reported.

The prescribed particulars are annexed hereto.

Name of Chartered Accountant
Membership Number
Firm Registration Number
Address
IP Address
Place
Date

Utsav Modi
ARCA432322
0003816C
372, Shanti Complex Gwalior Road Civil Lines Jhansi UTTAR PRADESH 284001 INDIA
117.253.200.13
JHANSI
04-Sep-2025

Abhyuday Sansthan

MIG-14, Indira Nagar, Banda

Balance Sheet

As on 31-03-2025

Liabilities	Amount	Assets	Amount
Capital Account	1,59,27,559.52	Fixed Assets	8,95,129.00
Corpus Fund (Land)	5,86,396.00	Air Cooler	4,335.00
General Fund	1,15,14,110.92	Almirah Fixed Assets	22,544.00
Excess of income over expenditure	38,27,052.60	Audio Visual Fixed Assets	8,874.00
		Computer & Aecessories	14,824.00
Current Liabilities	69,260.00	Digital Camera Fixed Assets	2,344.00
Sundry Creditors	69,260.00	Furniture & Fixtures	1,58,140.00
		Instrument Fixed Assets	10,219.00
		Land Fixed Assets	5,90,900.00
		Laptop Fixed Assets	43,036.00
		LCD Projector Fixed Assets	14,339.00
		Printer Fixed Assets	12,163.00
		Vehicle Fixed Assets	8,990.00
		Video Camera Fixed Assets	4,421.00
		Investments	30,00,000.00
		Fixed Deposit	30,00,000.00
		Current Assets	1,21,01,690.52
		Bank Accounts	1,20,10,165.52
		TDS Receivable	91,525.00
Total	1,59,96,819.52	Total	1,59,96,819.52

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For U N Modi & Company

Chartered Accountants

(Registration No. 0003816C)

Utsav Modi

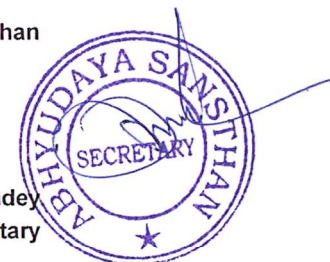
Partner

Membership No.: 432322



For Abhyuday Sansthan

Mamta Pandey
Secretary



Place: Jhansi

Date: 25-09-2025

Abhyuday Sansthan
MIG-14, Indira Nagar, Banda
Income and Expenditure Statement
For the period 2024-25

Expenditure		Income	
	Amount		Amount
Charitable Expenditure	43232630.61	Grant Received	46840853.00
General Project-Abhyuday Sansthan	3330454.61	ASB-Abhyudaya Sansthan General Fund RECEIVED	3231001.00
Gram Samridhi (April 24) CMS	672500.00	AHAP-Grant Received From HCL Foundation	2065887.00
Gram Samridhi (June-Jan 25) CMS	1714240.00	APF Agriculture Program-Grant Received	7868000.00
Green Renewal Initiative-(TERI)	683375.00	Grant Received From CMS (Health Camp)	148270.00
HBNC-HCL Foundation Expenses (80 Camps)	687000.00	Grant Received From CMS Info Systems Ltd	1962750.00
HCL Foundation (AHAP)	2330386.00	Grant Received From TERI	1199626.00
HEALTH CAMP-CMS	148270.00	Grant Received From GIZ	2212954.00
Holistic Rural Development Project (HRDP)	13217040.00	HCL Foundation Grant In Aid (80 Camps)-HBNC	1598388.00
Kuposhan Mukht Gram Panchayat-HCL	12617924.00	HRDP-Grant Received	13595840.00
Mahila Krishak Kalyan Project -APF	4549099.00	KMGP-Grant Received From HCL Foundation	12958137.00
SuATI Natural Farming (GIZ)-81302679	3282342.00		
Other Administrative Cost	91619	Other Income	
Bank Charge	5070.79	Bank Interest Received	310449.00
Depreciation	86548.00		
Excess of income over expenditure	3827052.60		
Total	47151302.00	Total	47151302.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For U N Modi & Company

Chartered Accountants

(Registration No. 0003816C)

Utsav Modi

Partner

Membership No.: 432322



For Abhyuday Sansthan

Mamta Pandey

Secretary



Place: Jhansi

Date: 25-09-2025

ABHYUDAY SANSTHAN
S 8/314 A 9 E 1, KHAJURI, VARANASI, UP

Fixed Assets as on 31st March 2025

Schedule:1

Particulars	Dep.rate	Opeining Balance	Addition		Total	Depreciation	Closing Balance
			More Than 180	Less Than			
Almirah Fixed Assets	10%	25,049.00			25,049.00	2,505.00	22,544.00
Audio Visual Fixed Asstes	15%	10,440.00			10,440.00	1,566.00	8,874.00
Computer & Accessories	40%	24,707.00			24,707.00	9,883.00	14,824.00
Digital Camera Fixed Asstes	40%	3,906.00			3,906.00	1,562.00	2,344.00
Furniture and Assets	10%	1,75,711.00			1,75,711.00	17,571.00	1,58,140.00
Instrument Fixed Assets	15%	12,022.00			12,022.00	1,803.00	10,219.00
Land Fixed Assets	0%	5,90,900.00			5,90,900.00	-	5,90,900.00
Laptop Fixed Assets	40%	71,726.00			71,726.00	28,690.00	43,036.00
LCD Projector Fixed Assets	40%	23,899.00			23,899.00	9,560.00	14,339.00
Vehicle Fixed Assets	15%	10,576.00			10,576.00	1,586.00	8,990.00
Video Camera Fixed Assets	40%	7,369.00			7,369.00	2,948.00	4,421.00
Printer Fixed Assets	40%	20,272.00			20,272.00	8,109.00	12,163.00
Air Cooler	15%	5,100.00			5,100.00	765.00	4,335.00
		9,81,677.00				86,548.00	8,95,129.00

ABHYUDAY SANSTHAN
S 8/314 A 9 E 1, KHAJURI, VARANASI, UP

Opeing Balance of Bank as on 1st April 2024**Schedule:1**

Particulars	Amount
SBI A/c -40298269236 FCRA	12,66,516.40
IDBI A/c No-1580104000003087	46,500.00
HDFC A/c NO-501004835669252	39,82,115.14
HDFC A/c NO-50100217625126	40,659.80
HDFC A/c NO-50200077508082	0.00
AXIS A/c NO-921010009185110	5,27,276.00
BOB A/c NO-24920100006102	21,62,154.97
UCO A/c NO-25770110041246	2,082.61
Total	80,27,304.92

Current Liabilities**Schedule:2**

Particulars	Amount
CMS-Aarya Enterprise	59.00
CMS-Mangal Singh	2,500.00
GIZ-Mr. Ramawtar Patel-CRP	3,000.00
HRDP-Avatar Singh Yadav	23,040.00
KMGP-Pitambar Kumar	40,661.00
	69,260.00

Bank Interest**Schedule:3**

Particulars	Amount
SBI A/c -40298269236 FCRA	14,878.00
IDBI A/c No-1580104000003087	80,582.00
HDFC A/c NO-501004835669252	1,09,258.00
HDFC A/c NO-50100217625126	50,222.00
AXIS A/c NO-921010009185110	5,479.00
BOB A/c NO-24920100006102	50,030.00
UCO A/c NO-25770110041246	
Total	3,10,449.00

Closing Balance of Bank as on 31st March 2025**Schedule:4**

Particulars	Amount
SBI A/c -40298269236 FCRA	1,90,995.40
IDBI A/c No-1580104000003087	0.00
HDFC A/c NO-501004835669252	69,73,770.14
HDFC A/c NO-50100217625126	21,15,863.80
HDFC A/c NO-50200077508082	0.00
AXIS A/c NO-921010009185110	5,20,034.00
BOB A/c NO-24920100006102	22,09,502.18
UCO A/c NO-25770110041246	0.00
Total	1,20,10,165.52

Abhyuday Sansthan
MIG-14, Indira Nagar, Banda
Receipts and Payments
For the period 2024-25

Receipts	Amount	Payments	Amount
Opening Balance	8027304.92	Loan from bank repaid	429050.00
Bank Accounts		HCL-Loan From Abhyudaya Sansthan(BOB)	429050.00
Loan from Bank	429050.00	Charitable Expenditure	43163370.61
HCL-Loan From Abhyudaya Sansthan(BOB)	429050.00	General Project-Abhyuday Sansthan	3330454.61
Grant Received	46840853.00	Gram Samridhi (April 24) CMS	672500.00
ASB-Abhyudaya Sansthan General Fund RECEIVED	3231001.00	Gram Samridhi (June-Jan 25) CMS	1714240.00
AHAP-Grant Received From HCL Foundation	2065887.00	Green Renewal Initiative-(TERI)	683375.00
APF Agriculture Program-Grant Received	7868000.00	HBNC-HCL Foundation Expenses (80 Camps)	687000.00
Grant Received From CMS (Health Camp)	148270.00	HCL Foundation (AHAP)	2330386.00
Grant Received From CMS Info Systems Ltd	1962750.00	HEALTH CAMP-CMS	145711.00
Grant Received From TERI	1199626.00	Holistic Rural Development Project (HRDP)	13194000.00
Grant Received From GIZ	2212954.00	Kuposhan Mukht Gram Panchayat-HCL	12577263.00
HCL Foundation Grant In Aid (80 Camps)-HBNC	1598388.00	Mahila Krishak Kalyan Project -APF	4549099.00
HRDP-Grant Received	13595840.00	SuATI Natural Farming (GIZ)-81302679	3279342.00
KMGP-Grant Received From HCL Foundation	12958137.00	Other Administrative Expenses	5070.79
Other Income	310449.00	Bank Charge	5070.79
Bank Interest Received		Investment	5000000.00
Investment	5000000.00	FD Re-invested	5000000.00
FD Matured		Closing Balance	12010165.52
		Bank Accounts	12010165.52
Total	60607656.92	Total	60607656.92

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For U N Modi & Company

Chartered Accountants

(Registration No. 0003816C)

Utsav Modi

Partner

Membership No.: 432322



For Abhyuday Sansthan

Mamta Pandey
Secretary



Place: Jhansi

Date: 25-09-2025