S. Sahoo & Co.
Chartered Accountants

Independent Auditor's Report

To
The Members of
Abhivyakti Foundation
Himani Bhawan, Near Women College,
New Barganda, Giridih, Jharkhand-815301

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **Abhivyakti Foundation [PAN: AABTA5370L]**, which comprise the Balance Sheet as at 31st March 2025, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.

2. 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 Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2025, and its surplus for the year ended on that date.

Basis of Opinion

3. We conducted our audit in accordance with the 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') 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.

Responsibilities of the Management for the Financial Statements

4. The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the accounting principles generally accepted in India. 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.

5. In preparing the financial statements, management 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 management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. 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 Standards on Auditing 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.

7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism 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 the management.

   - Conclude on the appropriateness of society'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.

8. We communicate with the management 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.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2025:

a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the society on regular basis. The books of accounts are maintained in Jharkhand location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the society and the same is maintained in accordance with the provisions of the Act and the rules made there under.

b. Receipts and disbursements are properly and correctly shown in the accounts;

c. The cash balance, vouchers, bank book etc. are in custody of Accountant and the same are in agreement with Books of account on the date of our audit.

d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;

e. The Secretary & Accountant of the society has furnished all information required for audit;

f. In our opinion and according to the information provided to us, no property or funds of the society were applied for any object or purpose other than the object or purpose of the society;

g. Society has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.

h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the governing board or any other person while in the management of the society were identified;

i. In our opinion and according to the information provided to us, no governing board member has any interest in the investment of the trust;

j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co.
Chartered Accountants
FR No.: 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 25057426BMICBH2685

Place: New Delhi
Date: 29.08.2025

ABHIVYAKTI FOUNDATION

HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301

Balance Sheet as at 31st March 2025

Consolidated Projects *(Amount in INR)*

	Particulars	Note	31 March 2025	31 March 2024
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Reserve Funds		4,50,058.33	3,98,108.81
(b)	Assets Funds		25,42,119.90	24,54,890.90
(c)	Project Funds		75,50,372.88	1,10,98,837.10
			1,05,42,551.11	**1,39,51,836.81**
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)	Payables		-	-
(c)	Other current liabilities	4	25,92,778.21	9,29,109.15
(d)	Short-term provisions		-	-
			25,92,778.21	9,29,109.15
	Total		**1,31,35,329.32**	**1,48,80,945.96**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5	25,42,119.90	24,54,890.90
(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	6	93,256.00	93,256.00
(d)	Other non-current assets		-	-
			26,35,375.90	25,48,146.90
2	**Current assets**			
(a)	Current investments	7	-	40,00,000.00
(b)	Inventories		-	-
(c)	Receivables	8	22,62,354.14	7,12,807.82
(d)	Cash and bank balances	9	82,09,700.27	76,13,370.23
(e)	Short Term Loans and Advances	10	27,899.00	6,621.00
(f)	Other current assets		-	-
			1,04,99,953.41	1,23,32,799.05
	Total		**1,31,35,329.31**	**1,48,80,945.95**
	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 :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
UDIN: 25057426BMICBH2685

Place: New Delhi
Date: 29-08-2025

For & on behalf :
Abhivyakti Foundation

Mr. Krishna Kant
Secretary

Mr. Rupam Roy
Trustee

ABHIVYAKTI FOUNDATION

HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301

Income and Expenditure for the period ended on 31st March 2025

Consolidated Projects *(Amount in INR)*

	Particulars	Note	31 March 2025	31 March 2024
I	**Income**			
(a)	Donations and Grants	11	5,75,34,310.62	3,22,86,322.48
(b)	Other Income	12	4,29,101.00	2,99,270.00
II	**Total**		**5,79,63,411.62**	**3,25,85,592.48**
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	13	6,12,08,222.92	2,90,14,751.37
(b)	Donations/Contributions Paid- Amount Sub Grant		-	-
(c)	Establishment Expenses	14	2,51,703.40	2,20,418.00
(d)	Depreciation and amortization expense	15	-	-
	Total		**6,14,59,926.32**	**2,92,35,169.37**
IV	Excess of Income over Expenditure before exceptional and extraordinary items		-34,96,514.70	33,50,423.11
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items		-34,96,514.70	33,50,423.11
VII	Extraordinary Items		-	-
VIII	**Excess of Income over Expenditure for the year**		-34,96,514.70	33,50,423.11
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		-35,51,491.30	35,36,367.11
	Balance transferred to General Fund:		54,976.60	-1,85,944.00
	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 :
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
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Place: New Delhi
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ABHIVYAKTI FOUNDATION

HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301

Receipts & Payment Account For The Period Ended 31st March 2025

Consolidated Projects *(Amount in INR)*

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		76,13,370.23	80,65,435.53
Investment		40,00,000.00	-
Donation & Grants		5,59,76,117.48	3,31,08,695.92
Other Income		4,29,101.00	2,99,270.00
Net Increase/Decrease in CA/CL		16,42,391.06	4,387.00
Total		**6,96,60,979.77**	**4,14,77,788.45**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses		6,12,08,222.92	2,90,14,751.37
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses		2,43,056.58	2,20,418.00
Net Decrease/Increase in CA/CL			6,29,248.85
Closing Balance			
Cash and Bank Balances		82,09,700.27	76,13,370.23
Investment		-	40,00,000.00
Total		**6,96,60,979.77**	**4,14,77,788.45**
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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ABHIVYAKTI FOUNDATION

HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND-815301

Notes forming part of the Financial Statements for the period ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

3 Fund Details	31 March 2025	31 March 2024
A. Unrestricted Funds		
Corpus Fund		
Opening Balance	-	-
Add:- Amount Received During the Year		
Less: Expenses out of Corpus Fund	-	-
	-	-
General Fund		
Opening balance	3,98,108.81	6,27,308.30
Add: Excess of Income Over Expenditure	54,976.60	-1,85,944.00
Less: Transfer to Asset Fund	-	43,255.50
Less: Transfer to Project Fund	3,027.08	
	4,50,058.33	3,98,108.81
Assets Funds		
Opening balance	24,54,890.90	22,44,416.68
Add: Purchased during the year	5,55,173.00	4,60,242.00
Add: Transfer from General Fund	-	43,255.50
Less: Depreciation transferred to Assets fund	4,67,944.00	2,93,023.28
	25,42,119.90	24,54,890.90
B. Restricted Funds		
Project Funds		
Opening balance	1,10,98,837.10	75,62,469.99
Add: Amount Received During The Year	5,57,08,917.48	3,30,93,695.92
Add: Bank Interest	3,89,621.00	2,79,796.00
Less: Amount Utilized During The Year	6,12,08,222.92	2,90,14,751.37
Add: Transferred from General Fund	3,027.08	-
Add: Closing Grant Receivable	22,62,354.14	7,12,807.82
Less: Opening Grant Receivable	7,12,807.82	15,35,181.26
Add: Grant Receivable written off	8,646.82	
	75,50,372.88	1,10,98,837.10
Total (A+B)	**1,05,42,551.11**	**1,39,51,836.81**

4 Other current liabilities	31 March 2025	31 March 2024
(a) EPF/ ESIC Payable	1,60,640.00	67,613.00
(b) TDS payable	1,32,322.00	86,821.00
(c) Professional Tax Payable	6,225.00	8,000.00
(d) Other payables (specify nature)		
Expenses Payable	22,51,634.21	6,39,186.15
Sundry Creditors	41,957.00	1,27,489.00
Total	**25,92,778.21**	**9,29,109.15**

S. SAHOO & CO. Chartered Accountants FRN 322952E New Delhi

ABHIVYAKTI FOUNDATION REGN. IV/90017808 REGISTERED UNDER ITA 1961

6 Long Term Loans and Advances	31 March 2025	31 March 2024
(i) Accounts Receivable	93,256.00	93,256.00
	93,256.00	93,256.00
Sub-classification:		
Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
	-	-
Total	**93,256.00**	**93,256.00**

7 Current Investments	31 March 2025	31 March 2024
(a) Investments in equity instruments	-	-
(b) Investments in preference shares	-	-
(c) Investments in government or trust securities	-	-
(d) Investments in debentures or bonds	-	-
(e) Investments in mutual funds	-	-
(f) Investments in partnership firms;	-	-
(g) Other current investments - Fixed Deposits		40,00,000.00
Less: Aggregate provision for diminution in value of investments.		
Total Investments	-	**40,00,000.00**
Aggregate cost value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
	-	-
Aggregate market value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	-	-
Aggregate Provision for diminution in value of investments.	-	40,00,000.00
	-	40,00,000.00
Total	-	**40,00,000.00**

8 Receivables	31 March 2025	31 March 2024
(a) Donations/grants receivable	22,62,354.14	7,12,807.82
Total	**22,62,354.14**	**7,12,807.82**

9 Cash and Bank Balances	31 March 2025	31 March 2024
A Cash and cash equivalents		
(a) On current/ Saving accounts		
State Bank of India (A/C No: 40068744273)	67,793.21	1,32,959.08
UCO Bank (A/C No: 00190110005583)	60,32,280.46	23,42,754.73
IDBI Bank (A/C No: 26503)	6,61,048.90	8,527.18
IDBI Bank (A/C No: 47126)	18,371.04	76,067.38
IDBI Bank (A/C No: 1144104000007559)	14,984.00	-
IDBI Bank (A/C No: 1144104000038377)	37,572.74	3,61,694.94
IDBI Bank (A/C No: 1144104000007788)	18,578.00	18,076.00
UCO Bank (A/C No: 00190110107355)	7,99,654.00	45,30,063.00
UCO Bank (A/C No: 00190110015618)	5,50,396.92	1,35,519.92
(b) Cash credit account (Debit balance)	-	-
(c) Fixed Deposits		
Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand	-	-

S. SINGHI & CO. Chartered Accountants New Delhi
ABHIVYAKTI FOUNDATION REGN- IV/80/7808

Consolidated Projects		*(Amount in INR)*
(e) Cash on hand	9,021.00	7,708.00
Sub-Total	**82,09,700.27**	**76,13,370.23**
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	-	-
(ii) Deposits with original maturity for more than 3 months to 12 months	-	-
(iii) Margin money or deposits under lien	-	-
(iv) Others (specify nature)	-	-
Sub-Total	-	-
Total	**82,09,700.27**	**76,13,370.23**

10 Short Term Loans and advances	**31 March 2025**	**31 March 2024**
(i) Vendor Advance	3,480.00	-
(ii) Balance with government authorities (TDS Receivable)	22,271.00	6,621.00
(iii) Staff Advances	2,148.00	-
Total	**27,899.00**	**6,621.00**

11 Donations and Grants	**31 March 2025**	**31 March 2024**
(a) Grants		
Foreign Projects		
Agroecology Programme	51,01,509.00	-
CESAM-CEP- Phase II	97,96,942.00	83,28,690.00
CEP Phase III	48,55,496.00	-
FINS Project	23,89,186.00	45,42,275.00
Rise Up	10,21,952.00	-
SLIM CLIM Project	4,95,088.00	-
Skill Up Phase II	10,34,177.00	-
Sustainable Development for children in the mining affected states of India	32,40,086.48	38,35,705.92
Community Empowerment Project-RMI	13,06,415.00	50,53,427.00
Skill Up India	4,53,694.00	27,04,101.00
Less: Opening Grant Receivable	-4,62,340.82	-13,61,174.26
Add: Closing Grant Receivable	4,33,113.88	4,62,340.82
	2,96,73,965.36	**2,35,65,365.48**
National Projects		
Azim Premji Philanthropic Initiative- Fellowship	-	41,95,000.00
LIC HFL	-	44,34,497.00
Chhalang (Supported by-ELMS Sports Foundation)	12,68,372.00	-
APPI Pvt. Ltd. (Gram Swashasan Abhiyan)	72,88,000.00	-
Azim Premji University	5,34,000.00	-
Common Ground Project (Supported by Padraka Foundation)	7,50,000.00	
Agriculture Department	1,00,000.00	-
Dhwani Foundation	1,55,200.00	-
GIC RE	1,61,74,000.00	-
Less: Opening Grant Receivable	-76,460.00	-
Add: Closing Grant Receivable	16,55,233.26	76,460.00
	2,78,48,345.26	**87,05,957.00**
(b) Donation	12,000.00	15,000.00

S. SAHOO & CO. FRN 322652E New Delhi Chartered Accountants

ABHIVYAKTI FOUNDATION REGN-IV/80/7608

Consolidated Projects			*(Amount in INR)*
Total		**5,75,34,310.62**	**3,22,86,322.48**

12 Other income	**31 March 2025**	**31 March 2024**
(a) Interest income	4,28,250.00	2,99,269.00
(b) Other non-operating income	851.00	1.00
Total	**4,29,101.00**	**2,99,270.00**

13 Charitable Expenses-Program Expenses		**31 March 2025**	**31 March 2024**
FCRA PROJECTS			
CESAM- CEP- Phase II Project	Annex-1	1,09,56,552.84	72,23,114.20
FINS Project	Annex-2	35,76,577.36	34,27,391.96
Sustainable Development for children in the Mining affected states of India	Annex-3	34,34,218.62	33,26,702.26
Community Empowerment Project-RMI	Annex-4	15,05,756.34	43,22,358.60
Skill Up India	Annex-5	1,678.24	34,60,877.14
Agroecology Programme	Annex-6	45,89,666.28	-
CEP- Phase III Project	Annex-7	71,711.00	-
Rise Up (PHI)	Annex-8	2,14,979.42	-
SIFS Clim (IND 1402-22/ FP 001736) Donor-Welthungerhilfe	Annex-9	19,873.00	-
SIFS Clim Project (Forschungszentrum julich GmbH, Germany)	Annex-10	3,48,504.50	-
Skill Up Phase II	Annex-11	9,06,167.12	-
NATIONAL PROJECTS			
APPI Project Expenses	Annex-12	75,27,286.50	70,05,545.00
APU Project Expenses	Annex-13	5,36,489.00	-
Common Ground Project (Supported by Padraka Foundation)	Annex-14	3,54,185.00	-
APPI Fellowship	Annex-15	36,73,283.50	71,364.00
LIC-HFL	Annex-16	47,77,871.20	78,503.06
GIC RE	Annex-17	1,75,16,946.00	-
Chhalang (Supported by ELMS Sports Foundation)	Annex-18	11,96,477.00	76,460.00
Promotion of FPO	Annex-19	-	2,435.15
Total		**6,12,08,222.92**	**2,90,14,751.37**

14 Employee Benefits Expense-Admin Expenses	**31 March 2025**	**31 March 2024**
Foreign Projects		
Administrative Expenses	18,484.58	36,587.00
Grant Receivable written off	8,646.82	-
National Projects		
General Fund Expenses	19,372.00	1,83,831.00
Dhwani Foundation Expenses	2,05,200.00	-
Total	**2,51,703.40**	**2,20,418.00**

S. Gupta & Co. Chartered Accountants FRN 322952E New Delhi

ABHIVYAKTI FOUNDATION REGN-IV/90/7808 TRUST REGD. UNDER ITA 1961

15 Depreciation and amortization expense	31 March 2025	31 March 2024
on tangible assets (Refer note 11)		
on intangible assets (Refer note 11)	4,67,944.00	2,93,023.28
Less: Transferred to Assets Fund	4,67,944.00	2,93,023.28
Total	-	-

Annex-1 CESAM- CEP- Phase II Project	31 March 2025	31 March 2024
Direct Programme Cost	96,33,477.00	64,71,833.00
Monitoring and Evaluation	5,28,267.00	2,55,493.00
Admin Cost	7,94,808.84	4,95,788.20
Total	**1,09,56,552.84**	**72,23,114.20**

Annex-2 FINS Project	31 March 2025	31 March 2024
Direct Cost for Project Implementation	23,12,912.36	22,89,684.00
Travel, Per Diem and Local Transport	1,11,600.00	1,09,981.00
Personnel Cost	8,14,823.00	8,02,482.00
Other Direct Cost	1,22,940.00	1,14,014.00
Indirect Cost	2,14,302.00	1,11,230.96
Total	**35,76,577.36**	**34,27,391.96**

Annex-3 Sustainable Development for children in the Mining affected s	31 March 2025	31 March 2024
Staff Cost	12,80,438.00	11,75,035.00
Staff Travel	1,80,229.00	1,63,153.00
Project Measures	18,27,153.00	16,79,605.00
Project Administration	1,46,398.62	1,45,809.26
Non-Recurrent Expenditure	-	1,63,100.00
Total	**34,34,218.62**	**33,26,702.26**

Annex-4 Community Empowerment Project-RMI	31 March 2025	31 March 2024
Livelihood	6,000.00	6,07,065.00
Health & Nutrition	38,345.00	8,27,654.00
Right and Social Entitlement	-	18,943.00
Education	-	6,54,078.00
Personnel Cost	11,58,694.00	19,46,242.00
Travel Cost	79,902.00	1,27,333.00
Partner Supplies and Office Expenses	87,161.42	1,31,043.60
Extension Activity	1,34,268.00	-
Bank Charge	1,385.92	-
Audit Fees	-	10,000.00
Total	**15,05,756.34**	**43,22,358.60**

S. SARDA & CO. Chartered Accountants FRN 022963C New Delhi

ABHIVYAKTI FOUNDATION REGN-IV/60/7808

ABHIVYAKTI FOUNDATION

HIMANI BHAWAN, NEAR WOMEN COLLEGE. NEW BARGANDA. GIRIDIH. IHARKHAND-815301

Notes forming part of the Financial Statements for the period ended, 31st March, 2025

Consolidated Projects *(Amount in INR)*

Annex-5 Skill Up India	31 March 2025	31 March 2024
Programme Expenses		
Communication Officer	-	2,48,243.00
Project Coordinator		2,28,076.00
Social Worker	-	2,59,658.00
Trainer	-	5,26,843.00
Mentoring Agent	-	1,65,000.00
Travel Cost	-	2,21,000.00
Operational Expenses		
Skill Development	-	5,48,661.00
Establishment of Sustainable Training	-	85,467.00
Awareness Creation	-	1,38,224.00
Advocacy and Marketing	-	1,41,229.00
National Exposure and Exchange visit	-	54,846.00
Administrative Expenses		
Office Rent and Utilities	-	3,49,909.00
Communication	-	16,360.00
Office Supplies	1,678.24	1,87,049.14
Vehicle Partners	-	1,987.00
Finance Officer	-	3,08,325.00
Total	**1,678.24**	**34,80,877.14**

Annex-6 Agroecology Programme		
Local Innovation and Emplowment	8,27,343.00	-
Operational Cost	15,07,855.28	-
Peronnel Cost	21,17,394.00	-
Non-Recurring Expenses	1,37,074.00	-
Total	**45,89,666.28**	-

Annex-7 CFP Phase III		
Salaries	60,000.00	-
Travel	6,677.00	-
Project office cost	5,034.00	-
Total	**71,711.00**	-

Annex-8 Rise Up PHI		
Event and Meeting Cost	50,958.00	-
Operating Cost	17,536.42	-
Personnel Cost	1,46,485.00	-
Total	**2,14,979.42**	-

Annex-9 SIFS CLIM (IND 1402-22/ FP 001736)		
Equipments for Sample Collection	934.00	-
Workshop and Seminars	18,939.00	-
		-
Total	**19,873.00**	-

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ABHIVYAKTI FOUNDATION REGN. IV/90/7808 REGD UNDER I.T.A. 1961

Consolidated Projects *(Amount in INR)*

Annex-10 SIFS CLIM Project		
Personnel Cost	2,90,753.00	
Travel Cost	61,184.00	-
Admin Cost	6,567.50	-
Total	**3,48,504.50**	-

Annex-11 Skill Up Phase II		
Personnel Cost	5,63,882.00	-
Operational Cost	1,85,560.00	-
Travel Cost	77,980.00	-
Office Cost	25,545.12	
Non Recurring Expenses	53,200.00	
Total	**9,06,167.12**	-

National Projects

Annex-12 APPI Project Expenses	**31 March 2025**	**31 March 2024**
Program Activity Expenses	12,87,561.00	8,44,737.00
Salary, Honorarium, Staff Benefits	55,88,814.00	52,10,461.00
Travel and related expenses	3,65,082.00	3,86,107.00
Organisational Administration cost	2,42,911.50	5,64,240.00
Contingency Expenses	42,918.00	-
	-	
Total	**75,27,286.50**	**70,05,545.00**

Annex-13 APU Project Expenses	**31 March 2025**	**31 March 2024**
Training of Panchayat Facilitators and CRP	5,22,023.00	-
Local Travel	14,466.00	-
Total	**5,36,489.00**	-

Annex-14 Common Ground Project supported by Padraka Foundation)	**31 March 2025**	**31 March 2024**
Direct Cost	3,16,659.00	-
Overhead	37,526.00	-
Total	**3,54,185.00**	-

Annex-15 APPI Fellowship	**31 March 2025**	**31 March 2024**
Programme Activity	30,92,641.00	36,419.00
Salary, Honorarium & Staff Benefits	3,42,350.00	28,500.00
Travel & Related Expenses	79,347.00	2,102.00
Adminstration Cost	70,262.50	4,343.00
Contingency Expenses	43,803.00	-
Non Recurring Expenses	44,880.00	-
Total	**36,73,283.50**	**71,364.00**

Annex-16 LIC-HFL	**31 March 2025**	**31 March 2024**

S. SAHOO & CO. Chartered Accountants FRN 322952E New Delhi

ABHIVYAKTI FOUNDATION REGN. IV/30/7808

Consolidated Projects		*(Amount in INR)*
Human Resource Cost	3,00,000.00	60,000.00
Administrative Cost	92,537.20	18,483.00
NGO Management Cost	1,80,276.00	20.06
Battery Box	93,632.00	
Branding and Visibility	53,362.00	-
Cables and Consumables	5,49,024.00	-
E.Content	5,82,920.00	-
Installation Cost	53,808.00	-
Insurance Cost of Equipment	10,614.00	-
LED TV	11,92,531.00	-
Online Training of Teachers.,Program Officeer & Vol	5,900.00	-
Protection Cover & Green Board for TV	4,46,880.00	-
Solar Battery	5,74,560.00	-
Solar Inverter	2,24,291.00	-
Solar Module with MMS	2,70,256.00	-
Training of SMC Members	62,160.00	-
Transportation Cost	85,120.00	-
	-	-
Total	**47,77,871.20**	**78,503.06**

Annex-17 GIC RE	31 March 2025	31 March 2024
Mass Awareness and Education	2,41,088.00	-
Training and Capacity Building	1,75,625.00	-
Natural Resource Management	61,08,675.00	-
Livelihood Promotion	37,97,161.00	-
Direct Cost	56,93,622.00	-
Administrative Cost	2,66,059.00	-
NGO Management Cost	8,94,697.00	-
Non Recurring Expenses	3,20,019.00	-
Total	**1,75,16,946.00**	-

Annex-18 Chhalaang (Supporting by -ELMS Sports Foundation)	31 March 2025	31 March 2024
Personnel Cost	9,36,000.00	68,400.00
Administrative Cost	90,000.00	7,500.00
Teacher Capacity Building Workshop/Training	85,051.00	-
Accounts and Audit	15,000.00	-
Miscellaneous Cost	70,426.00	560.00
	-	-
Total	**11,96,477.00**	**76,460.00**

Annex-19 Promotion of FPO	31 March 2025	31 March 2024
Promotion of FPO	-	2,435.15
Total	-	**2,435.15**

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ABHIVYAKTI FOUNDATION REGN-IV/80/7808 GIRIDIH JHARKHAND

ABHIVYAKTI FOUNDATION

HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA, GIRIDIH, JHARKHAND 815301

Notes forming part of the Financial Statements for the period ended, 31st March, 2025

5 Non-current assets

CONSOLIDATED Projects

(Amount in INR)

S. No	Particulrs	GROSS BLOCK					Rate of Dep.	DEPRECIATION			NET BLOCK	
		As at	Addition		Deletion	As at		During the year		Upto	As on	As on
		01.04.2024	More than 180 days	Less than 180 days		31.03.2025		Addition	Deletion	31.03.2025	31.03.2025	31.03.2024
	FOREIGN PROJECTS											
1	Camera	23,936.38	-	45,100.00	-	69,036.38	15%	6,973.00	-	6,973.00	62,063.38	23,936.38
2	Computer	41,520.00	-	-	-	41,520.00	40%	16,608.00	-	16,608.00	24,912.00	41,520.00
3	LCD Projector	4,888.51	-	-	-	4,888.51	15%	733.00	-	733.00	4,155.51	4,888.51
4	Projector	-	-	31,872.00	-	31,872.00	15%	2,390.00	-	2,390.00	29,482.00	-
5	Furniture & Fixture	1,82,787.74	-	-	-	1,82,787.74	10%	18,279.00	-	18,279.00	1,64,508.74	1,82,787.74
6	Laptop/Printer	1,46,936.76	-	1,13,302.00	-	2,60,238.76	40%	81,435.00	-	81,435.00	1,78,803.76	1,46,936.76
7	Solar System	13,580.94	-	-	-	13,580.94	15%	2,037.00	-	2,037.00	11,543.94	13,580.94
8	Office Equipment	1,97,412.47	-	-	-	1,97,412.47	15%	29,612.00	-	29,612.00	1,67,800.47	1,97,412.47
9	Vehicles	1,64,761.94	-	-	-	1,64,761.94	15%	24,714.00	-	24,714.00	1,40,047.94	1,64,761.94
10	Leasehold Land and Building	14,11,917.67	-	-	-	14,11,917.67		1,21,022.00	-	1,21,022.00	12,90,895.67	14,11,917.67
	Sub Total (A)	**21,87,742.41**	**-**	**1,90,274.00**	**-**	**23,78,016.41**		**3,03,803.00**	**-**	**3,03,803.00**	**20,74,213.41**	**21,87,742.41**
	NATIONAL PROJECTS											-
1	Computer & Printer	89,922.01	-	-	-	89,922.01	40%	35,969.00	-	35,969.00	53,953.01	89,922.01
2	Furniture & Fixture	58,228.67	-	-	-	58,228.67	10%	5,823.00	-	5,823.00	52,405.67	58,228.67
3	Equipments	10,851.57	-	-	-	10,851.57	15%	1,628.00	-	1,628.00	9,223.57	10,851.57
4	Camera	3,913.25	-	-	-	3,913.25	15%	587.00	-	587.00	3,326.25	3,913.25
5	LCD & Pico Projects	85,363.00	-	-	-	85,363.00	15%	12,804.00	-	12,804.00	72,559.00	85,363.00
6	UPS & Battery	18,870.00	-	-	-	18,870.00	15%	2,831.00	-	2,831.00	16,039.00	18,870.00
7	Laptop	-	2,16,440.00	-	-	2,16,440.00	40%	86,576.00	-	86,576.00	1,29,864.00	-
8	Electrical Equipments	-	39,439.00	-	-	39,439.00	15%	5,916.00	-	5,916.00	33,523.00	-
9	Furniture	-	86,920.00	-	-	86,920.00	10%	8,692.00	-	8,692.00	78,228.00	-
10	Battery	-	22,100.00	-	-	22,100.00	15%	3,315.00	-	3,315.00	18,785.00	-
	Sub Total (B)	**2,67,148.50**	**3,64,899.00**	**-**	**-**	**6,32,047.50**		**1,64,141.00**	**-**	**1,64,141.00**	**4,67,906.50**	**2,67,148.50**
	Total (A+B)	**24,54,890.90**	**3,64,899.00**	**1,90,274.00**	**-**	**30,10,063.90**		**4,67,944.00**	**-**	**4,67,944.00**	**25,42,119.90**	**24,54,890.90**
		-	-	-	-	-		-	-	-	-	-

S. SAHOO & CO. Chartered Accountants New Delhi

ABHIVYAKTI FOUNDATION REGN. IV/90/7808 TRUST REGD UNDER ACT

ABHIVYAKTI FOUNDATION

Himani Bhawan, Near Women college, New Barganda, Giridih, Jharkhand-815301

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025.

1. SIGNIFICANT NOTES ON ACTIVITIES

Abhivyakti started as an informal group of young social activists to promote social and cultural activities like Srijanutsav, natyamahotsava, folk arts exhibition and other school/ college activities within Giridih district, which had a long void after its glorious past. The basic idea was to promote values of peace, non-violence, national integrity and sustainable development practices.

As the team gradually increased its field presence and activities it was felt necessary to give a legal identity and formal structure to the organization. This led to a legal form and Abhivyakti became Abhivyakti Foundation, a trust registered under the Indian Trust Act,1882 on the world population day i.e. 11th July, 2002. The day is observed as Abhivyakti Day by the team and associated volunteers to revisit the organization's values and philosophy. The organization is working with local youth to promote volunteerism and foster social entrepreneurship and creativity among them.

Abhivyakti Foundation is motivated by the Gandhian philosophy and it follows the endogenous theory of development. We believe in the inherent values and bottom up planning for the development of lowest sections of society. This requires active involvement of local communities in the participatory process for development.

S. SAHOO & CO. FRN 322352E New Delhi Chartered Accountants

ABHIVYAKTI FOUNDATION REGN. 7808